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ABSTRACT

This report presents revenue and expenditure data on the nation's accredited institutions of higher education over the 9-year period from fiscal year (FY) 1983 through FY 1991. Data are from the Integrated Postsecondary Education Data System "Finance" surveys from FY 1987 through FY 1991 and the Higher Education General Information Survey from FY 1983 through FY 1986. This report includes information only on institutions of higher education which are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. Among the data are the following: (1) in FY 1991, institutions of higher education received revenues of nearly $150 billion and expended approximately $146 billion, with expenditures increasing at a greater rate than revenues; (2) tuition and fees continue to be an important revenue source for public and private institutions; (3) federal sources of revenue for all institutions increased just above the rate of inflation in FY 1991; (4) one of the largest sources of revenue for public institutions is state appropriations, although revenue increases from this source did not keep pace with inflation in FY 1991; (5) sales and services (including educational activities, auxiliary enterprises and hospitals) make up a growing proportion of revenues for both public and private institutions; (6) instruction continues to be the largest single expenditure category; (7) scholarship and fellowship expenditures (not including Pell Grants) increased 13.5 percent for all institutions from FY 1990 to FY 1991; and (8) states with at least 7 percent of total expenditures going towards scholarships and fellowships (not including Pell Grants) were all in the Northeast region. (GLR)

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E.D. TABS May 1993

Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1983 Through 1991

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U.S. Department of Education
Office of Educational Research and Improvement NCES 93-323

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May 1993

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Highlights

- In fiscal year 1991, institutions of higher education received revenues of nearly $150 billion and expended approximately $146 billion, with expenditures increasing at a greater rate than revenues (figure 1). In fiscal year 1990, expenditures were .96 of revenues; in fiscal year 1991, expenditures were .98 of revenues. Between 1990 and 1991, total revenues increased 6.7 percent for public institutions while total expenditures increased 8.4 percent (derived from tables 3 and 4). For private institutions, total revenues increased 8.2 percent while expenditures increased 8.7 percent (derived from tables 5 and 6). In constant dollars, revenues of public institutions increased 1.2 percent and expenditures increased 2.7 percent (derived from tables 18 and 21); revenues of private institutions increased 2.5 percent and expenditures increased 3.0 percent (derived from tables 19 and 22).

- Tuition and fees continue to be an important revenue source for public and private institutions. Since fiscal year 1988, tuition and fee increases have averaged 10.9 and 10.0 percent, respectively, for public and private institutions (derived from tables 3 and 5). Tuition and fee revenue increases exceeded the rate of inflation for that period--in constant dollars, public tuition revenue increased 5.7 percent and private tuition revenue increased 4.8 percent (derived from tables 18 and 19).

- Federal sources of revenue for all institutions increased just above the rate of inflation in fiscal year 1991. Most of this increase was accounted for by an increase in federal revenues to public institutions--a one-year increase of .9 percent in constant dollars (derived from table 18). Federal revenue to private institutions decreased .6 percent in that period (derived from table 19).

- One of the largest sources of revenue for public institutions is state appropriations, although revenue increases from this source did not keep pace with inflation in fiscal year 1991. For example, from fiscal years 1988 to 1989, state appropriations increased 6.5 percent, from 1989 to 1990 the increase was 5.9 percent, and from 1990 to 1991 the increase was only 3.0 percent (derived from table 3). The most recent increase was, in constant 1991 dollars, a real decrease of 2.2 percent (derived from table 17).

- Sales and services (including educational activities, auxiliary enterprises and hospitals) make up a growing proportion of revenues for both public and private institutions. The average rates of increase for the past five years (fiscal years 1987 through 1991) were 10.7 percent for public and 8.7 percent for private institutions, showing a continuing strong role for this source of funds (derived from tables 3 and 5).

- Instruction continues to be the largest single expenditure category (table 1) and spending on instruction continues to increase--2.3 percent for all institutions in constant dollars since fiscal year 1990 (derived from table 20). However, the increase in instruction expenditures since fiscal year 1990 for public institutions was only 1.6 percent in constant dollars. This compares with a 3.9 percent increase from fiscal year 1989 to 1990 and an average increase of 3.3 percent since 1982 (derived from table 21).

- Scholarship and fellowship expenditures (not including Pell Grants) increased 13.5 percent for all institutions from fiscal year 1990 to fiscal year 1991 and have increased above the rate of inflation since fiscal year 1983 (table 20). The five-year (fiscal years 1986 through 1991) average increase in scholarship and fellowship expenditures was 11.3 percent for public institutions and 13.5 percent for private institutions (derived from tables 4 and 6).

- States with at least 7 percent of total expenditures going towards scholarships and fellowships (not including Pell Grants) were all in the Northeast region. Scholarship and fellowship expenditures as a percent of total expenditures were 7.4 percent for Connecticut, 7.9 percent for Maine, 8.3 percent for Massachusetts, 7.7 percent for New Hampshire, 8.3 percent for Rhode Island, and 8.2 percent for Vermont (table 11), reflecting the large proportion of private schools in that region.

- As in past years, 2-year public institutions continued to rely most heavily on state appropriations as a source of revenue and to concentrate spending on instruction in fiscal year 1991. State appropriations accounted for 43.2 percent of all revenues for public 2-year institutions as compared to 36.7 percent for public 4-year institutions. Instructional expenditures were 46.4 percent of total expenditures for public 2-year institutions and 31.1 percent for public 4-year institutions.

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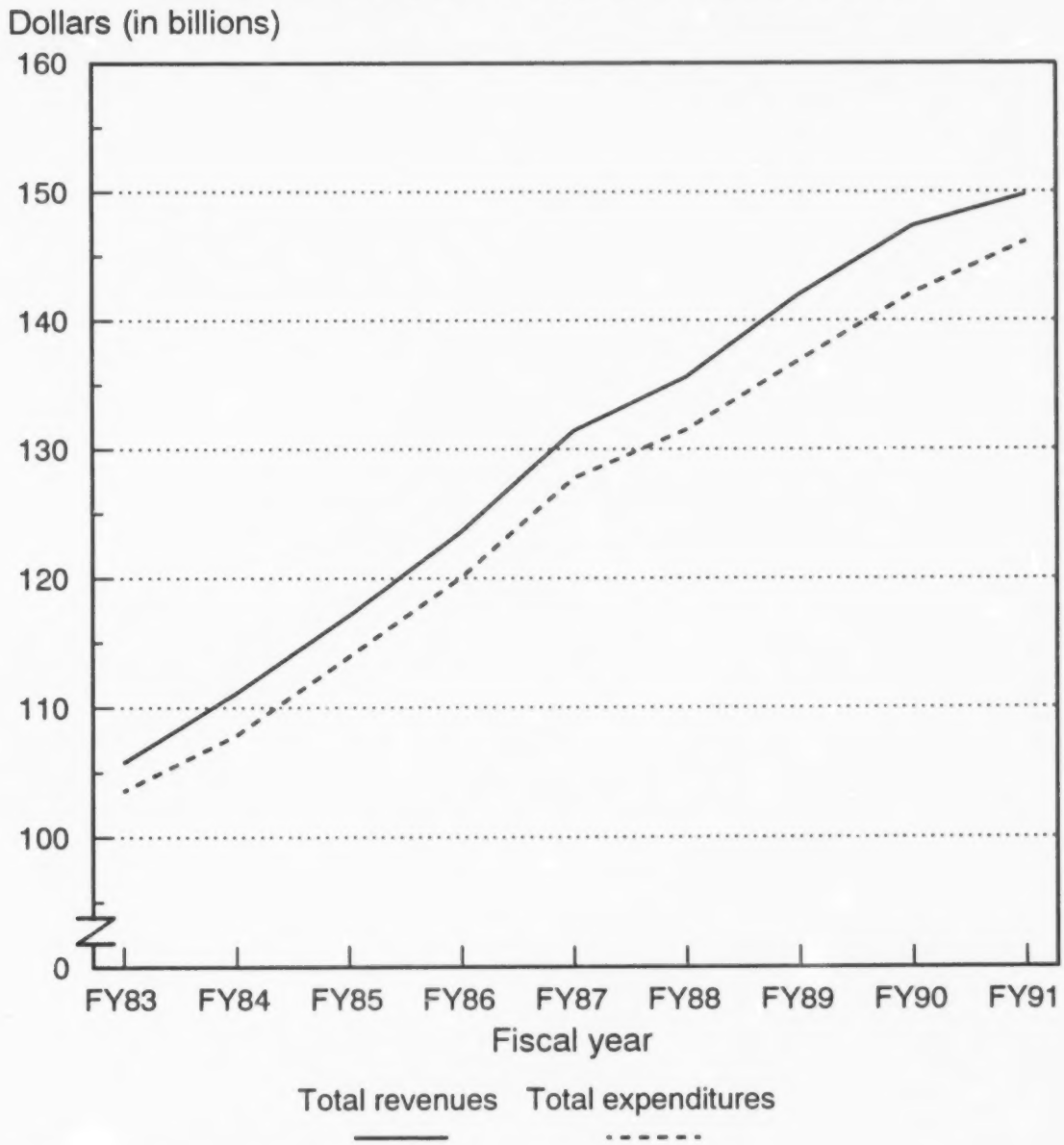
Introduction

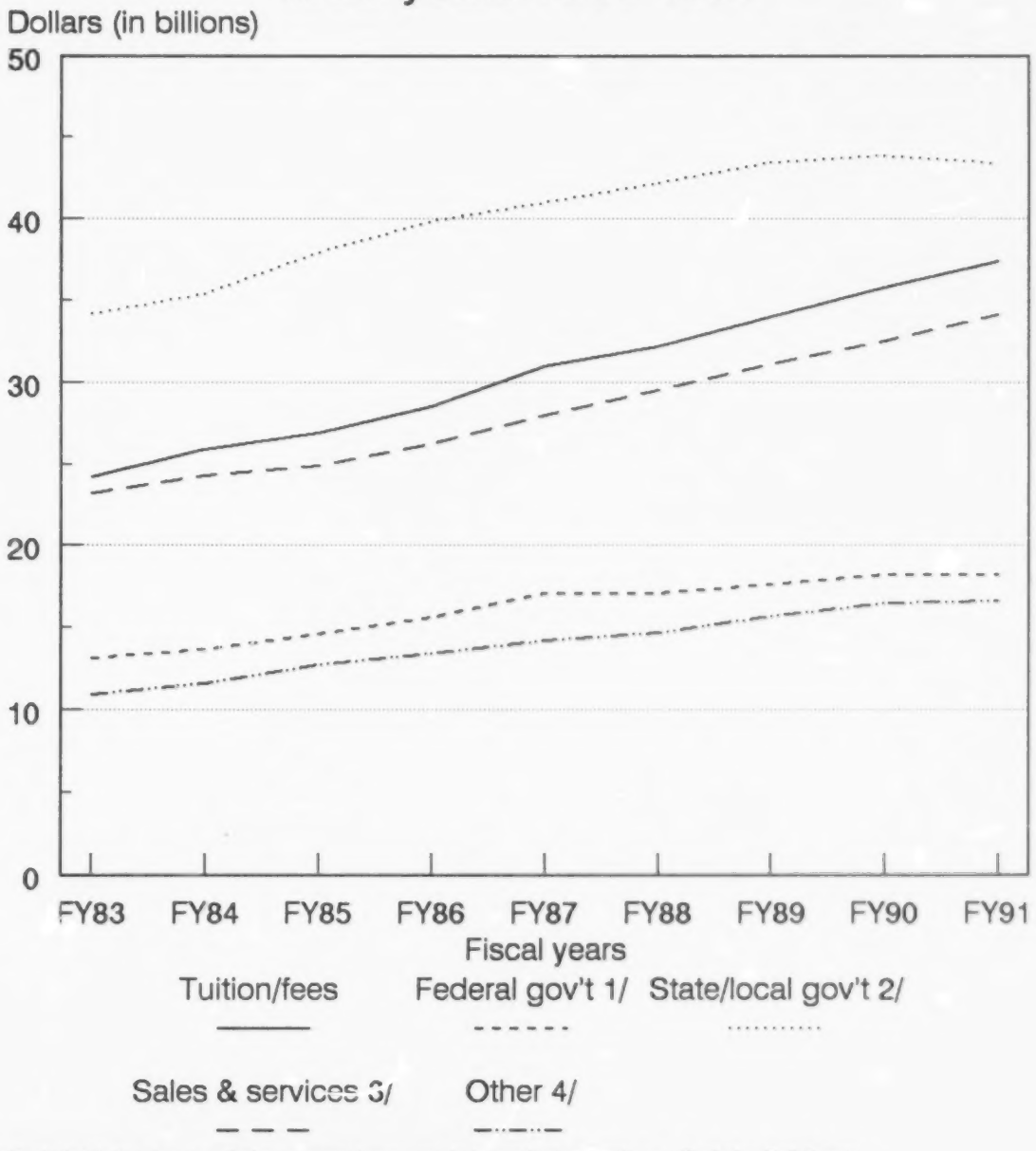
This report presents revenue and expenditure data of the nation's accredited institutions of higher education over the nine-year period from fiscal year 1983 through fiscal year 1991. Data are from the Integrated Postsecondary Education Data System (IPEDS) "Finance" surveys from fiscal year 1987 through fiscal year 1991 and the Higher Education General Information Survey (HEGIS) from fiscal year 1983 through fiscal year 1986. These surveys collected information on revenues and expenditures, expenditures on scholarships and fellowships, and other financial data. This E.D. TABS includes information only on institutions of higher education which are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education.

Figure 1.--Current funds revenues and expenditures of all institutions in constant 1991 dollars, fiscal years 1983-1991



SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1983-91.
Based on data in tables 17 and 20.

Figure 2.--Current funds revenues of all institutions in constant 1991 dollars by source, fiscal years 1983-1991



1/ Includes federal appropriations, grants/contracts, independent operations. Excludes Pell Grants.

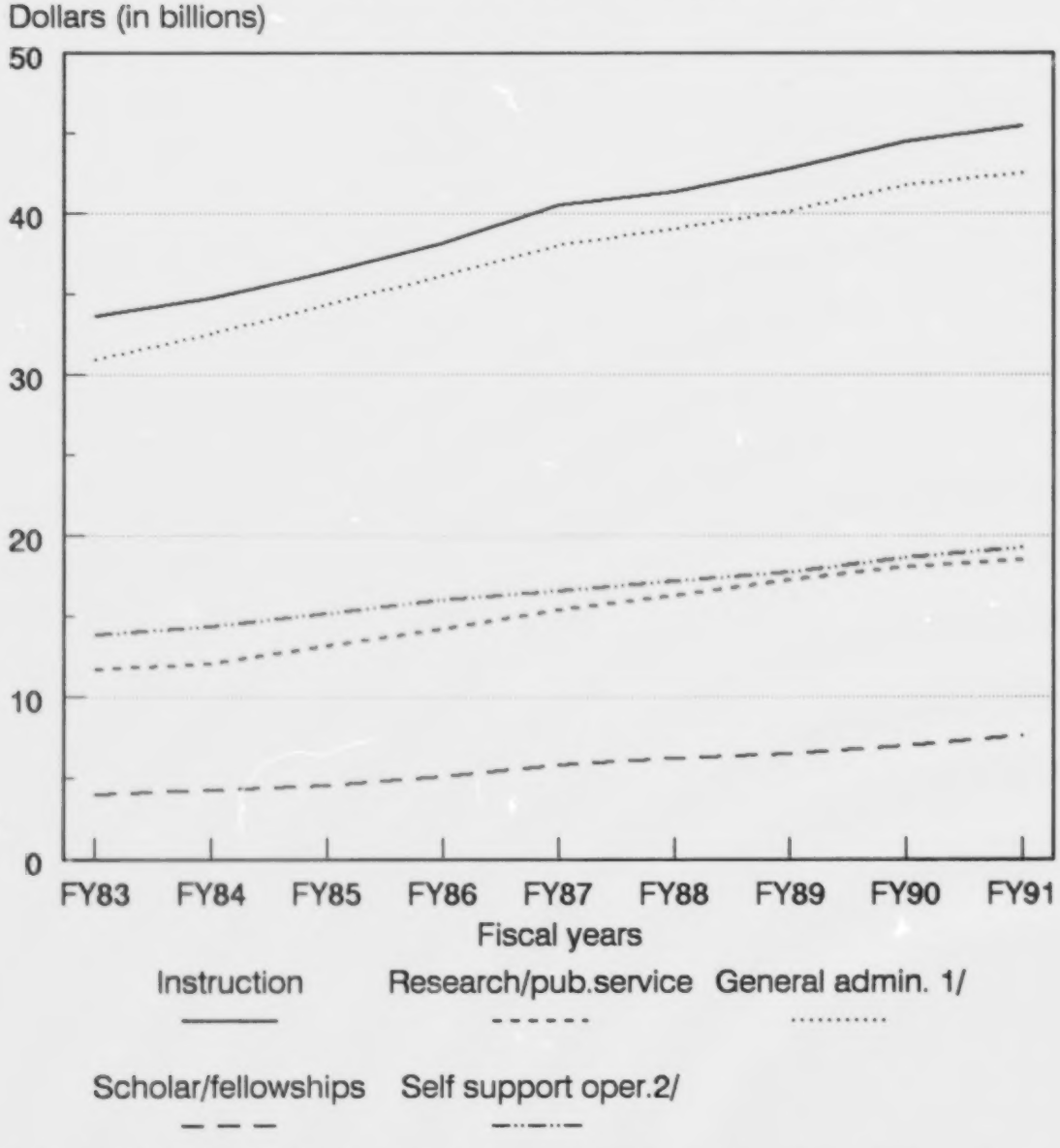
2/ Includes state and local appropriations, grants/contracts.

3/ Includes sales/services, education activities, auxiliary enterprises. hospitals.

4/ Includes other sources, endowment income, private gifts/grants.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1983-91. Data from table 17.

Figure 3.--Current funds expenditures of all institutions in constant 1991 dollars by purpose, fiscal years 1983-1991

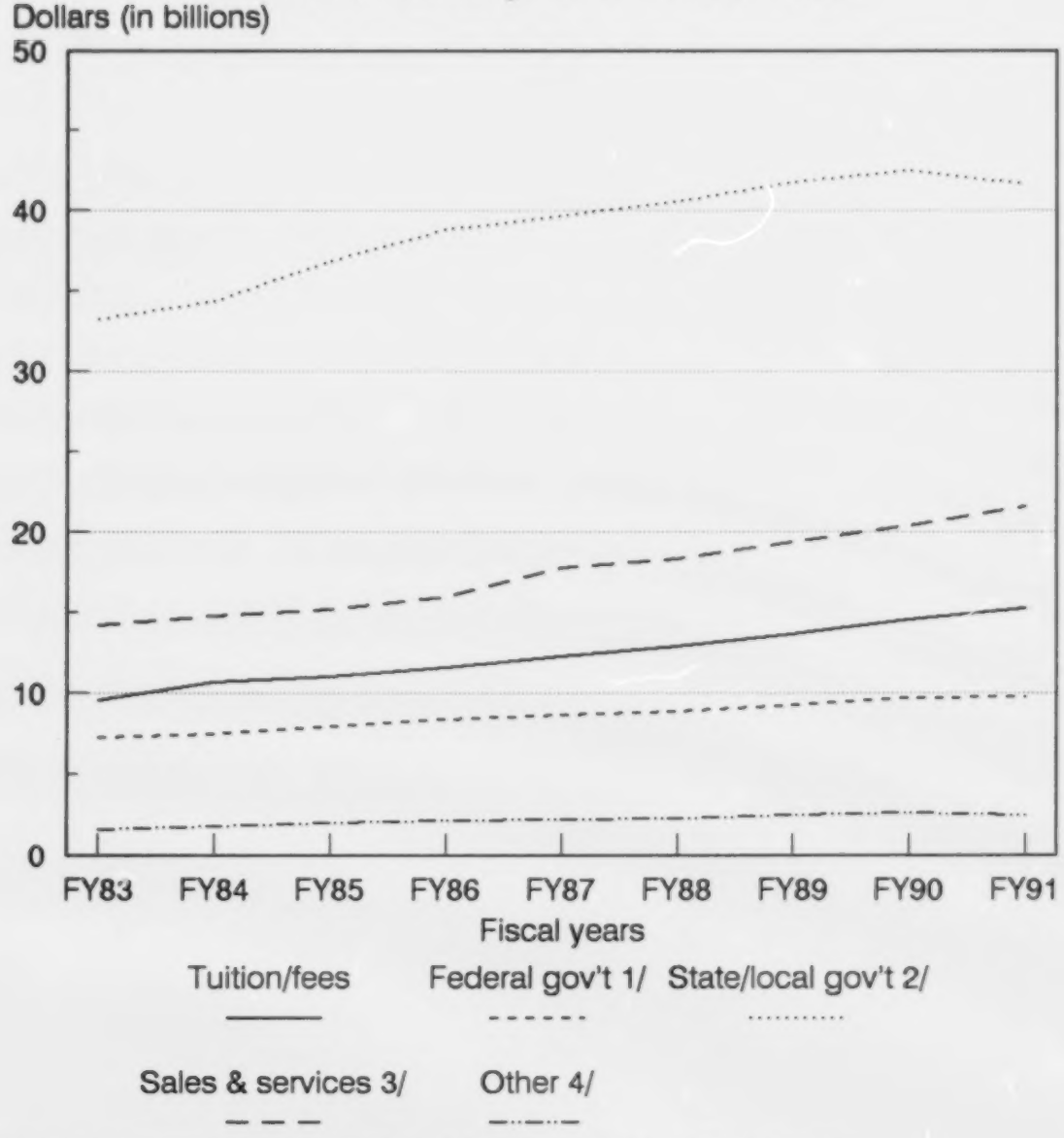


1/ Includes academic support (with libraries), institutional support, student services, operation and maintenance of plant, mandatory transfers.

2/ Includes auxiliary enterprises, hospitals, independent operations.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1983-91. Data from table 20.

Figure 4.--Current funds revenues of public institutions in constant 1991 dollars by source, fiscal years 1983-1991



1/ Includes federal appropriations, grant/contracts, independent operations. Excludes Pell Grants.

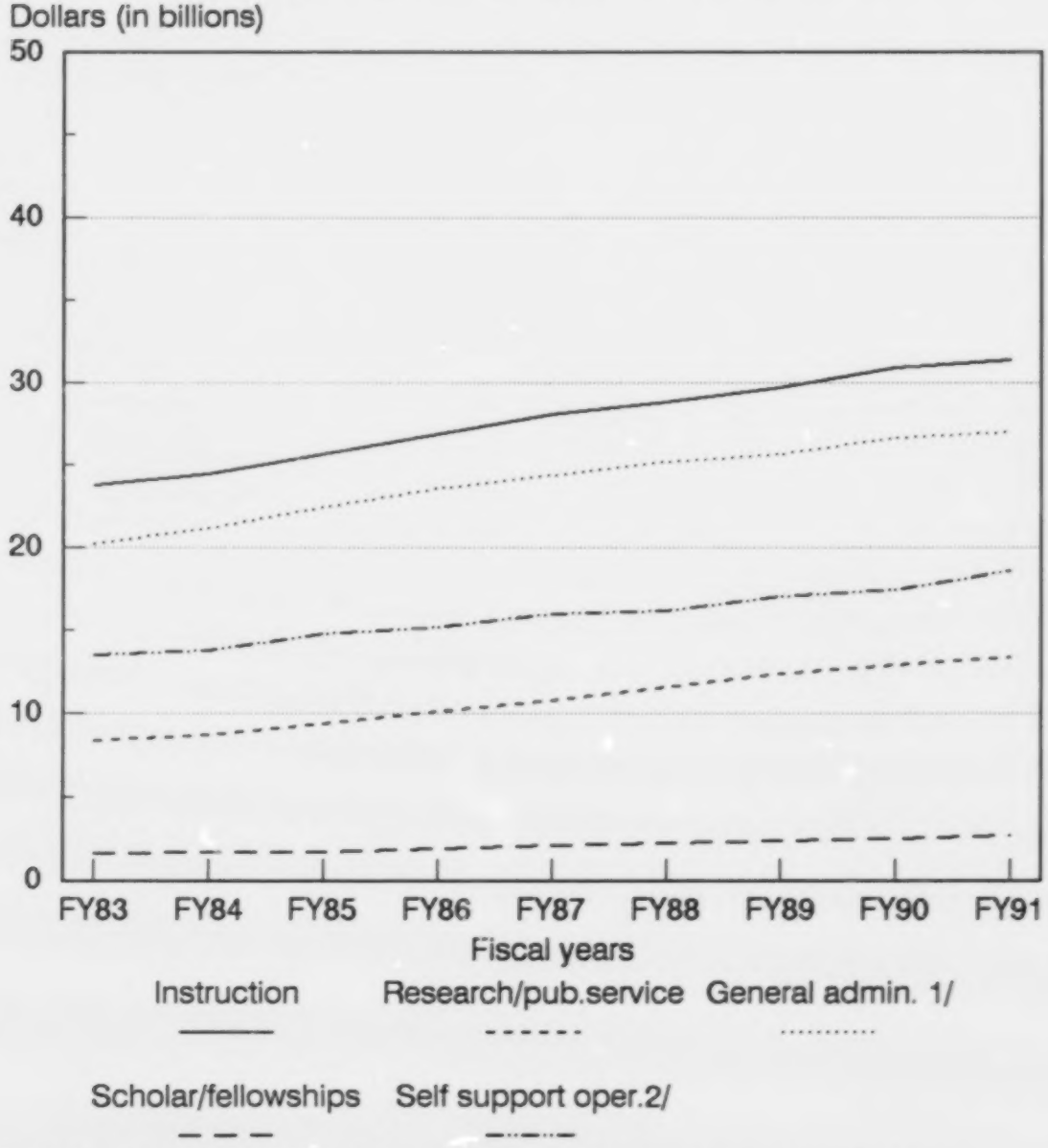
2/ Includes state and local appropriations, grants/contracts.

3/ Includes sales/services, education activities, auxiliary enterprises.

4/ Includes other sources, endowment income, private gifts/grants.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1983-91. Data from table 18.

Figure 5.--Current funds expenditures of public institutions in constant 1991 dollars by purpose, fiscal years 1983-1991

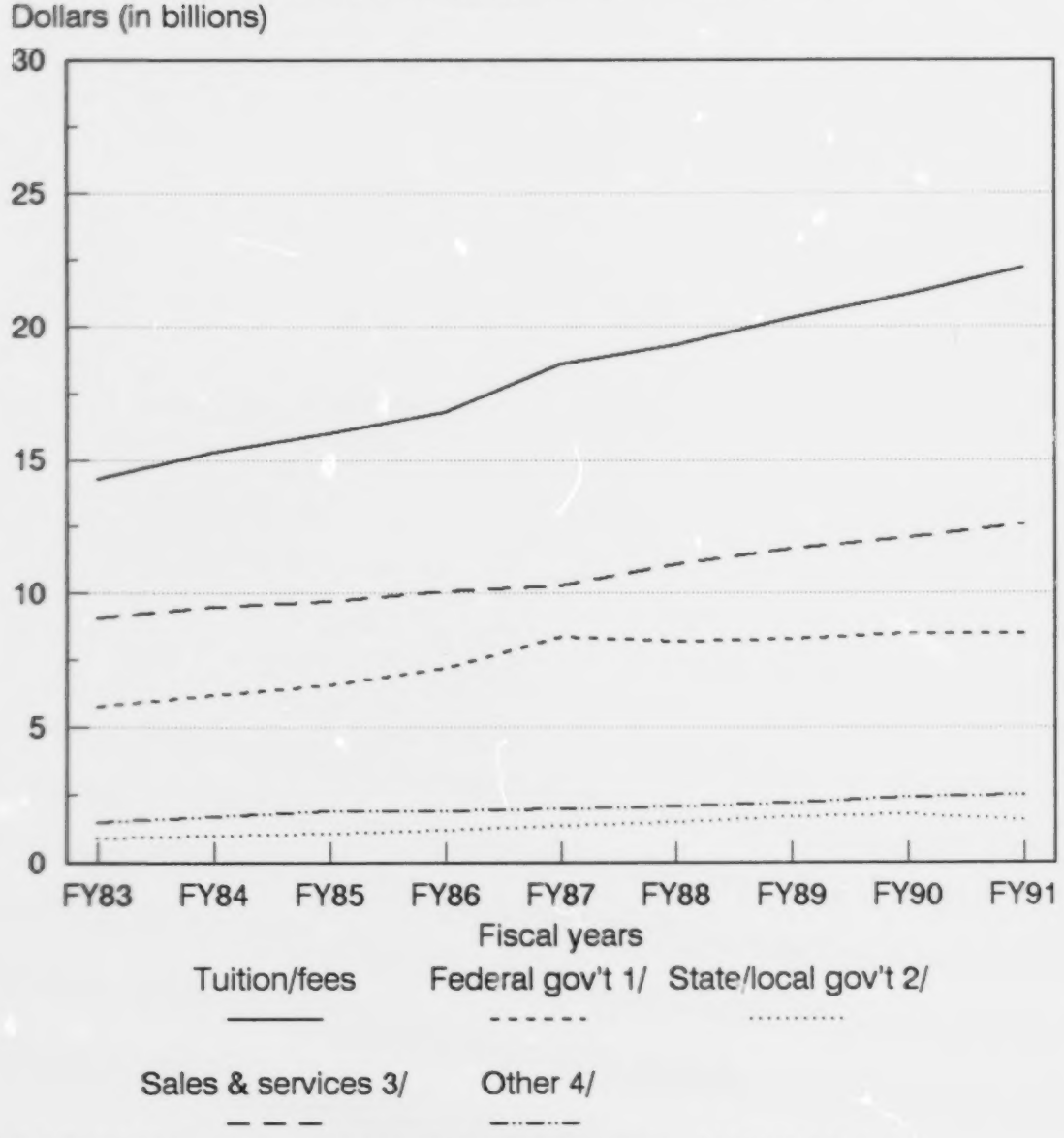


1/ Includes academic support (with libraries), institutional support, student services, operation and maintenance of plant, mandatory transfers.

2/ Includes auxiliary enterprises, hospitals, independent operations.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1983-91. Data from table 21.

Figure 6.--Current funds revenues of private institutions in constant 1991 dollars by source, fiscal years 1983-1991



1/ Includes federal appropriations, grants/contracts, independent operations. Excludes Pell Grants.

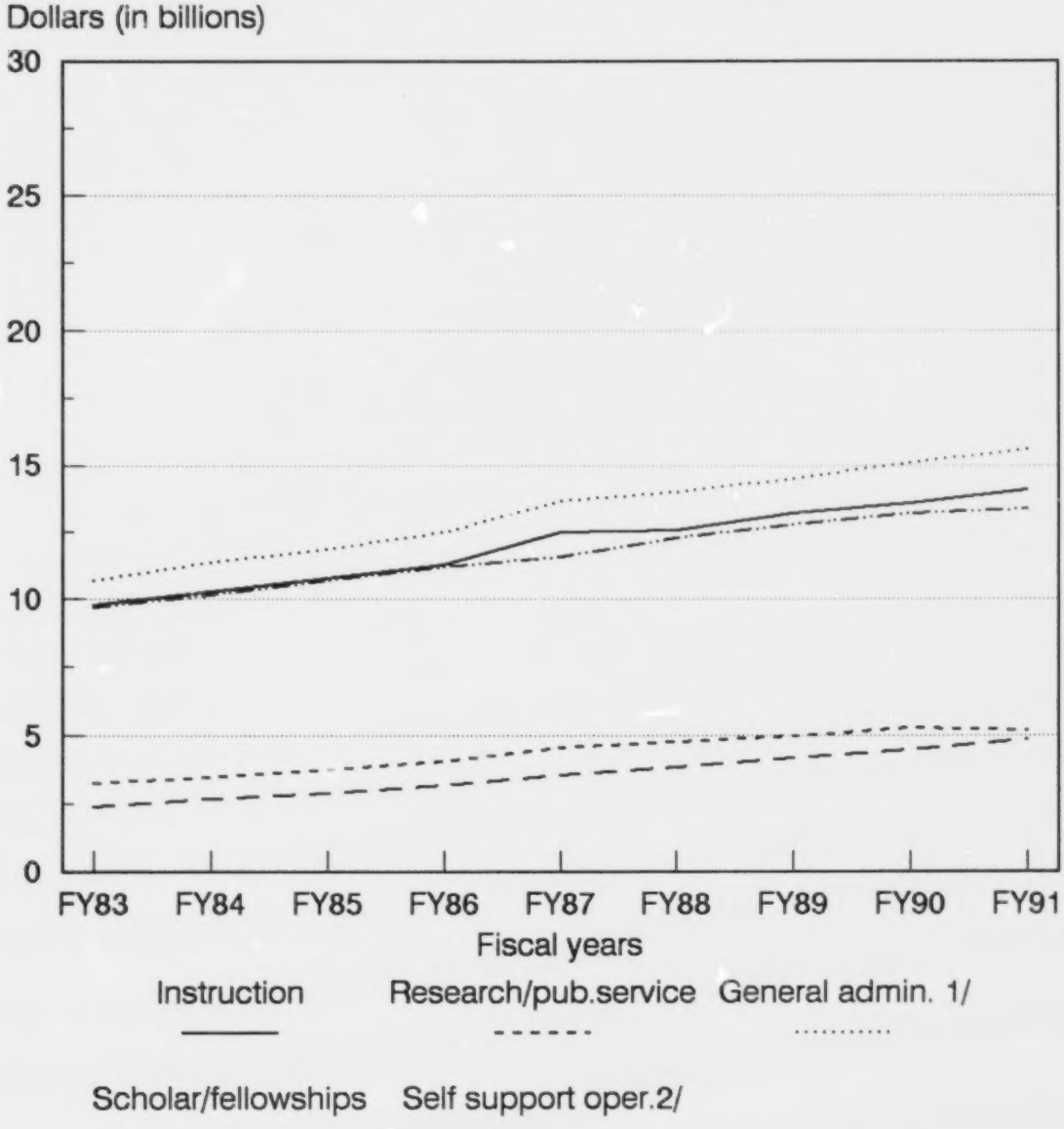
2/ Includes state and local appropriations, grants/contracts.

3/ Includes sales/services, education activities, auxiliary enterprises.

4/ Includes other sources, endowment income, private gifts/grants.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1983-91. Data from table 19.

Figure 7.--Current funds expenditures of private institutions in constant 1991 dollars by purpose, fiscal years 1983-1991



1/ Includes academic support (with libraries), institutional support, student services, operation and maintenance of plant, mandatory transfers.

2/ Includes auxiliary enterprises, hospitals, independent operations.

SOURCE: HEGIS and IPEDS "Finance" surveys, FY 1983-91. Data from table 20.

Table 1.--Current funds revenues of institutions of higher education by source: 1982-83 to 1990-91 1/

Source	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$77,595,726	$84,417,287	$92,472,694	$100,437,618	$109,144,709	$117,340,109	$128,501,838	$139,635,477	$149,786,051
Tuition and fees	17,776,041	19,714,884	21,263,329	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462
Federal Government	9,631,097	10,406,186	11,509,126	12,704,750	14,236,931	14,771,954	15,893,978	17,254,874	18,236,982
Appropriations	1,347,259	1,426,539	1,570,580	1,617,510	1,858,245	1,884,054	1,877,430	1,890,046	1,840,694
Unrestricted grants and contracts	1,225,523	1,332,157	1,474,586	1,858,636	1,878,202	1,980,749	2,150,079	2,353,119	2,504,859
Restricted grants and contracts 2/	5,608,819	6,024,106	6,570,945	7,180,345	7,890,232	8,225,129	9,009,709	9,773,266	10,443,977
Independent operations 3/	1,449,695	1,623,383	1,893,904	2,238,259	3,014,251	2,902,022	3,056,760	3,238,442	3,446,552
State governments	23,065,636	24,706,990	27,583,011	29,911,500	31,309,303	33,617,166	36,031,208	38,349,239	39,480,874
Appropriations	22,084,273	23,635,781	26,373,180	28,402,288	29,337,120	31,296,537	33,267,034	35,223,174	36,255,090
Unrestricted grants and contracts	101,155	120,548	135,139	154,109	213,461	217,208	357,221	411,757	386,206
Restricted grants and contracts	880,208	950,663	1,074,712	1,355,102	1,758,722	2,001,421	2,386,953	2,714,309	2,859,577
Local governments	2,031,353	2,192,275	2,387,212	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239
Appropriations	1,693,399	1,826,590	1,973,284	2,153,160	2,294,133	2,470,439	2,756,086	2,919,447	3,177,696
Unrestricted grants and contracts	37,006	43,421	63,442	56,975	92,724	76,638	98,787	122,404	110,982
Restricted grants and contracts	300,948	322,264	350,485	334,371	412,465	459,186	506,803	598,051	636,561
Private gifts, grants, and contracts	4,052,649	4,415,275	4,896,325	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265
Unrestricted	1,552,294	1,674,942	1,944,878	2,111,972	2,234,942	2,235,096	2,429,579	2,634,974	2,720,233
Restricted	2,500,355	2,740,333	2,951,448	3,298,933	3,717,741	4,124,186	4,631,151	5,146,448	5,641,032
Endowment income	1,720,677	1,873,945	2,096,298	2,275,898	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629
Unrestricted	958,392	1,021,134	1,227,797	1,285,194	1,229,943	1,340,788	1,498,703	1,614,088	1,521,940
Restricted	762,285	852,811	868,501	990,704	1,148,015	1,245,654	1,415,694	1,529,608	1,746,690
Sales and services	17,024,567	18,487,779	19,701,912	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502
Educational activities	1,723,484	1,970,747	2,126,927	2,373,494	2,641,906	2,918,090	3,315,620	3,632,100	4,054,703
Auxiliary enterprises	7,769,521	9,458,369	10,100,410	10,674,136	11,364,188	11,947,778	12,855,580	13,938,469	14,903,127
Hospitals	6,531,562	7,040,662	7,474,575	8,226,635	9,277,834	10,626,566	11,991,265	13,216,664	15,149,672
Other sources	2,293,706	2,639,973	3,015,483	3,199,186	3,476,780	3,769,787	4,268,618	4,753,051	4,945,998
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	22.9	23.4	23.0	23.0	23.6	23.7	24.0	24.3	25.0
Federal Government	12.4	12.3	12.4	12.6	13.0	12.6	12.4	12.4	12.2
Appropriations	1.7	1.7	1.7	1.6	1.5	1.4	1.3	1.4	1.2
Unrestricted grants and contracts	1.6	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.7
Restricted grants and contracts 2/	7.2	7.1	7.1	7.2	7.0	7.0	7.0	7.0	7.0
Independent operations 3/	1.9	1.9	2.0	2.2	2.8	2.5	2.4	2.3	2.3
State governments	29.7	29.3	29.8	29.8	28.7	28.6	28.0	27.5	26.4
Appropriations	28.5	28.0	28.5	28.3	26.9	26.7	25.9	25.2	24.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.2
Restricted grants and contracts	1.1	1.1	1.2	1.3	1.6	1.7	1.9	1.9	1.9
Local governments	2.6	2.6	2.6	2.5	2.6	2.6	2.6	2.6	2.6
Appropriations	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Unrestricted grants and contracts	--	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4
Private gifts, grants, and contracts	5.2	5.2	5.3	5.4	5.5	5.4	5.5	5.6	5.6
Unrestricted	2.0	2.0	2.1	2.1	2.0	1.9	1.9	1.9	1.8
Restricted	3.2	3.2	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Endowment income	2.2	2.2	2.3	2.3	2.2	2.2	2.3	2.3	2.2
Unrestricted	1.2	1.2	1.3	1.3	1.1	1.1	1.2	1.2	1.0
Restricted	1.0	1.0	0.9	1.0	1.1	1.1	1.1	1.1	1.2
Sales and services	21.9	21.9	21.3	21.2	21.3	21.7	21.9	22.0	22.8
Educational activities	2.2	2.3	2.3	2.4	2.4	2.5	2.6	2.6	2.7
Auxiliary enterprises	11.3	11.2	10.9	10.6	10.4	10.2	10.0	10.0	10.0
Hospitals	8.4	8.3	8.1	8.2	8.5	9.1	9.3	9.5	10.1
Other sources	3.0	3.1	3.3	3.2	3.2	3.2	3.3	3.4	3.3

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1983-1988), and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1991).

Table 2.--Current funds expenditures of institutions of higher education by purpose: 1982-83 to 1990-91 1/

Purpose	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current-fund expenditures	$75,935,749	$81,993,380	$89,951,263	$97,535,742	$106,099,686	$113,786,464	$123,867,184	$134,655,571	$146,087,836
Educational and general expenditures	58,929,218	63,741,276	70,061,324	76,127,965	82,955,555	89,157,430	96,803,378	105,585,078	114,139,901
Instruction	24,873,293	26,436,308	28,777,183	31,032,099	33,711,146	35,833,563	38,812,690	42,145,967	45,496,117
Research	6,265,280	6,723,534	7,551,892	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040
Public service	2,320,478	2,499,203	2,861,095	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177
Academic support	5,086,892	5,531,152	6,074,253	6,667,392	7,575,451	8,111,582	8,904,279	9,437,844	10,050,773
Libraries	2,039,671	2,231,149	2,361,793	2,551,331	2,441,184	2,836,497	3,009,870	3,254,239	3,343,892
Student services	3,461,379	3,797,935	4,178,236	4,562,908	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482
Institutional support	6,950,854	7,783,325	8,587,216	9,350,786	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484
Operation and maintenance of plant	6,391,596	6,729,825	7,345,482	7,805,226	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581
Scholarships and fellowships	2,922,897	3,301,673	3,670,355	4,160,174	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184
From unrestricted funds	1,478,762	1,738,188	1,961,597	2,285,116	2,644,615	2,941,143	3,282,898	3,853,904	4,445,106
From restricted funds 2/	1,444,136	1,563,485	1,708,758	1,875,059	2,131,486	2,384,215	2,635,969	2,801,640	3,106,078
Mandatory transfers	856,548	958,321	1,015,613	1,192,449	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063
Auxiliary enterprises	8,614,316	9,250,196	10,012,248	10,528,303	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247
Mandatory transfers	543,105	576,066	597,344	617,171	633,481	629,370	774,752	836,852	936,876
Hospitals	6,986,089	7,379,654	8,010,141	8,692,113	9,173,014	10,408,481	11,824,782	12,679,286	14,325,885
Mandatory transfers	103,918	88,447	130,892	128,833	151,071	178,472	240,278	222,192	274,452
Independent operations	1,406,126	1,622,233	1,867,550	2,187,381	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824
Mandatory transfers	1,470	2,110	1,899	3,432	2,292	4,306	6,987	5,812	5,866
	Percentage distribution								
Total current-fund expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	77.6	77.7	77.9	78.1	78.2	78.4	78.2	78.4	78.1
Instruction	32.5	32.2	32.0	31.8	31.8	31.5	31.3	31.3	31.1
Research	8.3	8.2	8.4	8.7	8.8	9.1	9.2	9.3	9.2
Public service	3.1	3.0	3.2	3.2	3.3	3.3	3.4	3.5	3.5
Academic support	6.7	6.7	6.8	6.8	7.1	7.2	7.2	7.0	6.9
Libraries	2.7	2.7	2.6	2.6	2.3	2.5	2.4	2.4	2.3
Student services	4.6	4.6	4.6	4.7	4.7	4.7	4.7	4.7	4.8
Institutional support	9.2	9.5	9.5	9.6	9.5	9.5	9.3	9.4	9.4
Operation and maintenance of plant	8.4	8.2	8.2	7.8	7.4	7.2	7.1	7.0	6.9
Scholarships and fellowships	3.8	4.0	4.1	4.3	4.5	4.7	4.8	4.9	5.2
From unrestricted funds	1.9	2.1	2.2	2.3	2.5	2.6	2.7	2.9	3.0
From restricted funds 2/	1.9	1.9	1.9	1.9	2.0	2.1	2.1	2.1	2.1
Mandatory transfers	1.1	1.2	1.1	1.2	1.1	1.2	1.2	1.2	1.2
Auxiliary enterprises	11.3	11.3	11.1	10.8	10.4	10.0	9.9	9.8	9.8
Mandatory transfers	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6
Hospitals	9.2	9.0	8.9	8.9	8.6	9.1	9.5	9.4	9.8
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
Independent operations	1.9	2.0	2.1	2.2	2.8	2.5	2.4	2.4	2.3
Mandatory transfers	---	---	---	---	---	---	---	---	---

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

---Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1983-1988) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1991).

Table 3.--Current funds revenues of public institutions of higher education by source: 1982-83 to 1990-91 1/

Source	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$50,412,086	$54,545,275	$59,794,159	$65,004,632	$69,613,289	$74,771,255	$81,927,371	$88,911,433	$94,904,506
Tuition and fees	7,295,879	8,123,318	8,647,637	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024
Federal Government	5,351,137	5,719,602	6,309,818	6,852,370	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427
Appropriations	1,142,486	1,215,616	1,349,183	1,401,367	1,434,295	1,434,906	1,443,539	1,636,047	1,804,548
Unrestricted grants and contracts	593,135	642,117	723,509	816,384	907,299	989,781	1,083,575	1,214,836	1,319,035
Restricted grants and contracts 2/	3,535,108	3,774,093	4,120,266	4,481,723	4,662,798	5,095,910	5,656,468	6,106,112	6,629,484
Independent operations 3/	75,408	87,777	116,860	152,916	223,602	193,664	228,999	214,493	210,360
State governments	22,562,685	4,157,316	26,965,417	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978
Appropriations	21,805,452	3,340,360	26,065,494	28,071,070	28,974,665	30,917,354	32,929,719	34,858,904	35,898,653
Unrestricted grants and contracts	54,547	66,000	71,113	88,779	139,059	113,204	240,028	297,338	250,168
Restricted grants and contracts	702,686	750,956	828,810	1,060,737	1,326,154	1,406,946	1,665,969	1,896,065	2,091,157
Local governments	1,845,517	1,984,184	2,178,761	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714
Appropriations	1,691,259	1,824,430	1,970,829	2,150,459	2,289,420	2,465,172	2,751,704	2,910,444	3,159,789
Unrestricted grants and contracts	12,447	18,856	35,398	27,852	56,781	41,940	64,455	82,405	73,281
Restricted grants and contracts	141,811	140,898	172,534	147,533	188,813	224,751	209,544	271,453	298,644
Private gifts, grants, and contracts	1,498,319	1,621,468	1,845,606	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107
Unrestricted	180,457	204,441	236,385	279,381	297,163	305,457	362,011	436,028	529,496
Restricted	1,317,861	1,417,027	1,609,220	1,830,401	1,995,822	2,211,966	2,586,815	2,932,607	3,121,611
Endowment income	274,113	315,109	342,833	398,603	349,779	361,545	422,252	461,701	431,235
Unrestricted	129,423	137,945	147,237	181,624	125,165	127,861	149,650	164,242	147,388
Restricted	144,690	177,165	195,596	216,979	224,614	233,684	272,602	297,459	283,867
Sales and services	10,392,946	11,262,071	11,967,500	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202
Educational activities	1,158,594	1,279,212	1,424,896	1,596,946	1,771,760	1,948,679	2,186,448	2,423,779	2,700,185
Auxiliary enterprises	5,501,569	5,947,717	6,296,312	6,684,794	7,092,985	7,306,302	7,809,284	8,473,282	9,058,745
Hospitals	3,732,684	4,035,142	4,246,293	4,708,930	5,910,786	6,596,733	7,591,087	8,433,369	9,787,271
Other sources	1,191,491	1,362,205	1,536,586	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	14.5	14.9	14.5	14.5	14.7	15.0	15.2	15.5	16.1
Federal Government	10.6	10.5	10.6	10.5	10.4	10.3	10.3	10.3	10.3
Appropriations	2.3	2.2	2.3	2.2	2.1	1.9	1.8	1.8	1.7
Unrestricted grants and contracts	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4
Restricted grants and contracts 2/	7.0	6.9	6.9	6.9	6.7	6.8	6.9	6.9	7.0
Independent operations 3/	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.2
State governments	44.8	44.3	45.1	45.0	43.7	43.4	42.5	41.7	40.3
Appropriations	43.3	42.8	43.6	43.2	41.6	41.3	40.2	39.2	37.8
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.3
Restricted grants and contracts	1.4	1.4	1.4	1.6	1.9	1.9	2.0	2.1	2.2
Local governments	3.7	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7
Appropriations	3.4	3.3	3.3	3.3	3.3	3.3	3.4	3.3	3.3
Unrestricted grants and contracts	--	--	0.1	--	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Private gifts, grants, and contracts	3.0	3.0	3.1	3.2	3.3	3.4	3.6	3.8	3.8
Unrestricted	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6
Restricted	2.6	2.6	2.7	2.8	2.9	3.0	3.2	3.3	3.3
Endowment income	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5
Unrestricted	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sales and services	20.6	20.6	20.0	20.0	21.2	21.2	21.5	21.7	22.7
Educational activities	2.3	2.3	2.4	2.5	2.5	2.6	2.7	2.7	2.8
Auxiliary enterprises	10.9	10.9	10.5	10.3	10.2	9.8	9.5	9.5	9.5
Hospitals	7.4	7.4	7.1	7.2	8.5	8.8	9.3	9.5	10.3
Other sources	2.4	2.5	2.6	2.6	2.6	2.8	2.8	2.7	2.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1983-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1991).

Table 4.--Current funds expenditures of public institutions of higher education by purpose: 1982-83 to 1990-91 1/

Purpose	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$49,572,918	$53,083,844	$58,314,550	$63,193,853	$67,653,838	$72,641,294	$78,945,617	$85,770,530	$92,961,093
Educational and general expenditures	39,707,421	42,593,562	46,873,546	50,872,962	54,359,434	58,639,466	63,444,908	69,163,958	74,395,428
Instruction	17,461,536	18,592,391	20,267,410	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394
Research	4,254,947	4,559,531	5,119,191	5,706,144	6,258,825	6,976,925	7,796,952	8,542,235	9,364,213
Public service	1,901,541	2,049,032	2,316,270	2,515,734	2,727,593	2,966,164	3,351,950	3,668,664	3,990,232
Academic support	3,548,064	3,809,572	4,267,698	4,693,543	5,045,232	5,436,156	5,941,906	6,535,076	6,933,847
Libraries	1,338,026	1,463,500	1,557,489	1,685,052	1,819,353	1,953,410	1,956,497	2,102,672	2,167,161
Student services	2,252,985	2,460,204	2,684,343	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365
Institutional support	4,185,089	4,679,824	5,191,693	5,667,144	6,042,593	6,470,162	6,876,380	7,490,137	8,030,642
Operation and maintenance of plant	4,390,420	4,577,702	5,040,889	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605
Scholarships and fellowships	1,188,383	1,276,844	1,374,603	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532
From unrestricted funds	460,291	518,826	569,058	696,973	750,931	830,195	944,001	1,099,425	1,270,158
From restricted funds 2/	728,092	758,018	805,745	878,935	1,000,740	1,111,194	1,206,349	1,287,068	1,418,374
Mandatory transfers	524,455	588,662	591,269	735,695	704,040	790,624	842,012	909,234	962,598
Auxiliary enterprises	5,473,341	5,901,869	6,431,577	6,830,235	7,135,393	7,237,868	7,744,725	8,282,332	9,049,935
Mandatory transfers	355,461	367,956	387,585	410,777	409,726	412,006	512,413	551,331	623,146
Hospitals	4,315,263	4,503,492	4,914,560	5,358,899	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902
Mandatory transfers	60,187	37,003	69,072	75,569	102,623	106,181	159,507	156,029	195,961
Independent operations	76,892	87,720	94,867	131,956	254,799	231,055	222,072	210,252	199,827
Mandatory transfers	738	656	451	848	194	2,063	1,787	2,276	1,201
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	80.1	80.2	80.4	80.5	80.3	80.7	80.4	80.6	80.0
Instruction	35.2	35.0	34.8	34.6	34.5	34.4	34.1	34.1	33.7
Research	8.6	8.6	8.8	9.0	9.3	9.6	9.9	10.0	10.1
Public service	3.8	3.9	4.0	4.0	4.0	4.1	4.2	4.3	4.3
Academic support	7.2	7.2	7.3	7.4	7.5	7.5	7.5	7.6	7.5
Libraries	2.7	2.8	2.7	2.7	2.4	2.6	2.5	2.5	2.3
Student services	4.5	4.4	4.6	4.6	4.7	4.8	4.7	4.7	4.7
Institutional support	8.4	8.8	8.9	9.0	8.9	8.9	8.7	8.7	8.6
Operation and maintenance of plant	8.9	8.6	8.6	8.2	7.8	7.7	7.5	7.4	7.2
Scholarships and fellowships	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.8	2.9
From unrestricted funds	0.9	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.4
From restricted funds 2/	1.5	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5
Mandatory transfers	1.1	1.1	1.0	1.2	1.0	1.1	1.1	1.1	1.0
Auxiliary enterprises	11.0	11.1	11.0	10.8	10.5	10.0	9.8	9.7	9.7
Mandatory transfers	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7
Hospitals	8.7	8.5	8.4	8.5	8.7	9.0	9.5	9.5	10.0
Mandatory transfers	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2
Independent operations	0.2	0.2	0.2	0.2	0.4	0.3	0.3	0.2	0.2
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.]
SOURCE. U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1983-1988) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1991).

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Table 5.--Current funds revenues of private institutions of higher education by source: 1982-83 to 1990-91 1/

Source	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$27,183,640	$29,872,013	$32,678,536	$35,432,985	$39,531,421	$42,568,854	$46,574,267	$50,724,044	$54,861,545
Tuition and fees	10,480,183	11,591,566	12,635,691	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439
Federal Government	4,279,960	4,686,564	5,199,307	5,852,360	7,010,936	7,057,893	7,481,396	8,083,386	8,472,654
Appropriations	204,774	210,923	221,407	216,143	221,950	229,148	233,891	254,000	235,146
Unrestricted grants and contracts	627,388	690,040	751,076	842,272	970,903	990,968	1,066,504	1,138,283	1,185,824
Restricted grants and contracts 2/	2,073,511	2,250,015	2,449,780	2,706,622	3,027,434	3,129,219	3,353,241	3,667,154	3,814,493
Independent operations 3/	1,374,287	1,535,586	1,777,044	2,086,343	2,790,649	2,706,358	2,827,761	3,023,949	3,236,192
State governments	502,951	549,673	617,593	690,914	869,424	1,079,662	1,195,492	1,296,932	1,240,898
Appropriations	278,821	295,401	307,866	331,219	362,454	381,183	357,315	364,270	358,437
Unrestricted grants and contracts	46,609	54,546	64,026	65,330	74,402	104,004	117,193	114,419	116,038
Restricted grants and contracts	177,522	199,727	245,902	294,365	432,568	594,475	720,984	818,244	768,421
Local governments	185,836	208,091	208,451	218,662	264,307	274,400	337,973	375,599	399,525
Appropriations	2,140	2,160	2,455	2,701	4,713	5,267	6,383	9,003	17,907
Unrestricted grants and contracts	24,559	24,565	28,046	29,123	35,943	34,698	34,332	39,999	43,701
Restricted grants and contracts	159,137	181,366	177,951	186,838	223,651	234,435	297,258	326,598	337,917
Private gifts, grants, and contracts	2,554,331	2,793,807	3,050,719	3,301,124	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158
Unrestricted	1,371,836	1,470,501	1,708,491	1,832,592	1,937,778	1,929,639	2,067,566	2,196,948	2,190,736
Restricted	1,182,494	1,323,306	1,342,228	1,468,532	1,721,919	1,912,220	2,044,338	2,213,841	2,519,421
Endowment income	1,446,564	1,558,836	1,753,466	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394
Unrestricted	828,969	883,190	1,080,560	1,103,570	1,104,778	1,212,926	1,349,053	1,449,846	1,374,572
Restricted	617,595	675,646	672,905	773,725	923,400	1,011,970	1,143,091	1,232,149	1,462,822
Sales and services	6,631,620	7,205,708	7,734,412	8,283,595	8,508,396	9,640,720	10,575,646	11,486,804	12,561,301
Educational activities	564,890	691,535	702,032	778,548	870,145	969,411	1,129,171	1,208,322	1,354,518
Auxiliary enterprises	3,267,852	3,508,652	3,804,098	3,989,342	4,271,203	4,641,476	5,046,296	5,465,187	5,844,382
Hospitals	2,798,878	3,005,520	3,228,282	3,517,705	3,367,048	4,029,833	4,400,178	4,783,295	5,362,401
Other sources	1,102,215	1,277,768	1,478,897	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	38.6	38.8	38.7	38.6	39.2	39.1	39.4	39.6	40.4
Federal Government	15.7	15.7	15.9	16.5	17.7	16.6	16.1	15.9	15.4
Appropriations	0.8	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.4
Unrestricted grants and contracts	2.3	2.3	2.3	2.4	2.5	2.3	2.3	2.2	2.2
Restricted grants and contracts 2/	7.6	7.5	7.5	7.6	7.7	7.4	7.2	7.2	7.0
Independent operations 3/	5.1	5.1	5.4	5.9	7.1	6.4	6.1	6.0	5.9
State governments	1.9	1.8	1.9	1.9	2.2	2.5	2.6	2.6	2.3
Appropriations	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.7	0.6
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2
Restricted grants and contracts	0.7	0.7	0.8	0.8	1.1	1.4	1.5	1.6	1.4
Local governments	0.7	0.7	0.6	0.6	0.7	0.6	0.7	0.7	0.7
Appropriations	--	--	--	--	--	--	--	--	--
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6
Private gifts, grants, and contracts	9.4	9.4	9.3	9.3	9.3	9.0	8.8	8.7	8.6
Unrestricted	5.0	4.9	5.2	5.2	4.9	4.5	4.4	4.3	4.0
Restricted	4.4	4.4	4.1	4.1	4.4	4.5	4.4	4.4	4.6
Endowment income	5.3	5.2	5.4	5.3	5.1	5.2	5.4	5.3	5.2
Unrestricted	3.0	3.0	3.3	3.1	2.8	2.8	2.9	2.9	2.5
Restricted	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.4	2.7
Sales and services	24.4	24.1	23.7	23.4	21.5	22.6	22.7	22.6	22.9
Educational activities	2.1	2.3	2.1	2.2	2.2	2.3	2.4	2.4	2.5
Auxiliary enterprises	12.0	11.7	11.6	11.3	10.8	10.9	10.8	10.8	10.7
Hospitals	10.3	10.1	9.9	9.9	8.5	9.5	9.4	9.4	9.8
Other sources	4.1	4.3	4.5	4.3	4.3	4.2	4.3	4.6	4.5

1/ 50 states and the District of Columbia. Includes nonprofit and for-profit institutions (see table A).

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1983-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1991).

Table 6.--Current funds expenditures of private institutions of higher education by purpose: 1982-83 to 1990-91 1/

Purpose	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$26,362,831	$28,906,716	$31,636,713	$34,341,869	$38,445,848	$41,145,170	$44,921,567	$48,885,041	$53,126,743
Educational and general expenditures	19,221,796	21,147,714	23,187,778	25,255,003	28,596,121	30,517,962	33,358,470	36,421,118	39,744,472
Instruction	7,211,757	7,843,917	8,489,773	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723
Research	2,010,333	2,164,003	2,432,701	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827
Public service	418,937	450,171	544,825	603,799	720,560	800,198	875,373	1,001,094	1,085,945
Academic support	1,538,828	1,721,580	1,806,555	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927
Libraries	701,645	767,649	804,304	866,279	821,831	983,087	1,053,372	1,151,567	1,176,731
Student services	1,208,394	1,337,731	1,493,893	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117
Institutional support	2,765,765	3,083,501	3,395,523	3,683,642	4,042,089	4,304,333	4,652,759	5,183,893	5,696,842
Operation and maintenance of plant	2,001,178	2,152,123	2,304,612	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975
Scholarships and fellowships	1,734,514	2,025,028	2,295,551	2,584,266	3,024,430	3,383,958	3,758,316	4,269,051	4,862,851
From unrestricted funds	1,018,470	1,219,562	1,392,539	1,588,143	1,893,684	2,110,948	2,338,697	2,764,479	3,174,947
From restricted funds 2/	716,044	805,466	903,012	996,123	1,130,746	1,273,021	1,429,619	1,514,572	1,687,704
Mandatory transfers	332,093	369,659	424,344	456,754	508,448	527,009	616,385	720,508	744,485
Auxiliary enterprises	3,140,975	3,348,327	3,580,671	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312
Mandatory transfers	187,644	208,110	209,760	206,394	223,736	217,364	262,339	286,321	313,730
Hospitals	2,670,826	2,876,161	3,095,581	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963
Mandatory transfers	43,732	51,444	61,819	53,264	48,449	72,291	80,771	66,164	78,491
Independent operations	1,329,234	1,534,513	1,772,683	2,055,405	2,678,985	2,591,589	2,736,890	2,976,973	3,149,996
Mandatory transfers	731	1,454	1,449	2,586	2,098	2,244	5,200	3,535	4,444
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	72.9	73.2	73.3	73.5	74.4	74.2	74.3	74.5	74.8
Instruction	27.4	27.1	26.8	26.6	26.9	26.4	26.5	26.4	26.6
Research	7.6	7.5	7.7	8.0	8.0	8.2	8.1	8.1	7.7
Public service	1.6	1.6	1.7	1.8	1.9	1.9	1.9	2.0	2.0
Academic support	5.8	6.0	5.7	5.7	6.6	6.6	6.6	5.9	5.9
Libraries	2.7	2.7	2.5	2.5	2.1	2.4	2.3	2.4	2.2
Student services	4.6	4.6	4.7	4.8	4.7	4.7	4.7	4.8	4.9
Institutional support	10.5	10.7	10.7	10.7	10.5	10.5	10.4	10.6	10.7
Operation and maintenance of plant	7.6	7.4	7.3	7.1	6.5	6.4	6.3	6.4	6.4
Scholarships and fellowships	6.6	7.0	7.3	7.5	7.9	8.2	8.4	8.7	9.2
From unrestricted funds	3.9	4.2	4.4	4.6	4.9	5.1	5.2	5.6	6.0
From restricted funds 2/	2.7	2.8	2.9	2.9	2.9	3.1	3.2	3.1	3.2
Mandatory transfers	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.4
Auxiliary enterprises	11.9	11.6	11.3	10.8	10.1	10.1	10.1	10.1	9.8
Mandatory transfers	0.7	0.7	0.7	0.6	0.6	0.5	0.6	0.6	0.6
Hospitals	10.1	9.9	9.8	9.7	8.5	9.4	9.6	9.3	9.4
Mandatory transfers	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1
Independent operations	5.0	5.3	5.6	6.0	7.0	6.3	6.1	6.1	5.9
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia. Includes nonprofit and for-profit institutions (see table A).

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance tapes. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1983-1988) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1991).

Table 7.--Current funds revenues of 4-year institutions of higher education by source: 1990-91 1/

Source	All 4-year institutions	Public 4-year institutions	Private 4-year institutions
	In thousands		
Total current funds revenues	$131,743,973	$78,272,989	$53,470,984
Tuition and fees	33,405,241	12,188,851	21,216,389
Federal Government	17,397,650	9,008,406	8,389,244
Appropriations	1,732,109	1,500,042	232,067
Unrestricted grants and contracts	2,453,124	1,286,666	1,166,458
Restricted grants and contracts 2/	9,790,514	6,035,005	3,755,509
Independent operations 3/	3,421,904	186,693	3,235,211
State governments	31,479,166	30,287,352	1,191,814
Appropriations	29,061,662	28,711,121	350,541
Unrestricted grants and contracts	239,552	128,032	111,520
Restricted grants and contracts	2,177,952	1,448,199	729,753
Local governments	886,224	501,183	385,041
Appropriations	227,078	221,795	5,283
Unrestricted grants and contracts	83,475	40,661	42,814
Restricted grants and contracts	575,671	238,726	336,944
Private gifts, grants, and contracts	8,156,726	3,517,143	4,639,583
Unrestricted	2,637,235	506,848	2,130,387
Restricted	5,519,491	3,010,295	2,509,196
Endowment income	3,236,841	415,885	2,820,756
Unrestricted	1,500,871	138,063	1,362,808
Restricted	1,735,970	277,822	1,458,148
Sales and services	32,807,127	20,388,305	12,418,822
Educational activities	3,964,274	2,620,700	1,343,574
Auxiliary enterprises	13,693,182	7,980,334	5,712,848
Hospitals	15,149,672	9,787,271	5,362,401
Other sources	4,375,197	1,965,864	2,409,334
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	25.4	15.6	39.7
Federal Government	13.2	11.5	15.7
Appropriations	1.3	1.9	0.4
Unrestricted grants and contracts	1.9	1.6	2.2
Restricted grants and contracts 2/	7.4	7.7	7.0
Independent operations 3/	2.6	0.2	6.1
State governments	23.9	38.7	2.2
Appropriations	22.1	36.7	0.7
Unrestricted grants and contracts	0.2	0.2	0.2
Restricted grants and contracts	1.7	1.9	1.4
Local governments	0.7	0.6	0.7
Appropriations	0.2	0.3	--
Unrestricted grants and contracts	0.1	--	0.1
Restricted grants and contracts	0.4	0.3	0.8
Private gifts, grants, and contracts	6.2	4.5	8.7
Unrestricted	2.0	0.6	4.0
Restricted	4.2	3.8	4.7
Endowment income	2.5	0.5	5.3
Unrestricted	1.1	0.2	2.5
Restricted	1.3	0.4	2.7
Sales and services	24.9	26.0	23.2
Educational activities	3.0	3.3	2.5
Auxiliary enterprises	10.4	10.2	10.7
Hospitals	11.5	12.5	10.0
Other sources	3.3	2.5	4.5

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent sources.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 8.--Current funds expenditures of 4-year institutions of higher education by purpose: 1990-91 1/

Purpose	All 4-year institutions	Public 4-year institutions	Private 4-year institutions
	In thousands		
Total current funds expenditures	$128,594,116	$76,721,948	$51,872,168
Educational and general expenditures	97,569,320	59,271,116	38,598,204
Instruction	37,593,606	23,831,050	13,762,456
Research	13,419,130	9,344,822	4,074,308
Public service	4,706,386	3,625,848	1,082,537
Academic support	8,855,851	5,850,972	3,004,880
Libraries	2,967,662	1,794,669	1,162,964
Student services	5,387,427	2,903,782	2,483,645
Institutional support	11,116,218	5,675,791	5,442,427
Operation and maintenance of plant	8,282,446	5,034,063	3,248,382
Scholarships and fellowships	7,100,685	2,331,190	4,769,496
From unrestricted funds	4,337,400	1,196,460	3,140,940
From restricted funds 2/	2,763,285	1,134,730	1,628,555
Mandatory transfers	1,603,671	873,597	730,074
Auxiliary enterprises	13,075,225	7,960,851	5,114,374
Mandatory transfers	925,166	612,631	312,535
Hospitals	14,325,791	9,315,902	5,009,888
Mandatory transfers	274,452	195,961	78,491
Independent operations	3,323,780	174,079	3,149,702
Mandatory transfers	5,639	1,196	4,444
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	76.1	77.3	74.4
Instruction	29.2	31.1	26.5
Research	10.4	12.2	7.9
Public service	3.7	4.7	2.1
Academic support	6.7	7.4	5.8
Libraries	2.3	2.3	2.2
Student services	4.2	3.8	4.8
Institutional support	8.6	7.4	10.5
Operation and maintenance of plant	6.4	6.6	6.3
Scholarships and fellowships	5.5	3.0	9.2
From unrestricted funds	3.4	1.6	6.1
From restricted funds 2/	2.1	1.5	3.1
Mandatory transfers	1.2	1.1	1.4
Auxiliary enterprises	10.2	10.4	9.9
Mandatory transfers	0.7	0.8	0.6
Hospitals	11.1	12.1	9.7
Mandatory transfers	0.2	0.3	0.2
Independent operations	2.6	0.2	6.1
Mandatory transfers	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
—Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 9.--Current funds revenues of 2-year institutions of higher education by source: 1990-91 1/

Source	All 2-year institutions	Public 2-year institutions	Private 2-year institutions
	In thousands		
Total current funds revenues	$18,022,078	$16,631,517	$1,390,562
Tuition and fees	4,029,222	3,069,173	960,049
Federal Government	838,432	755,022	83,410
Appropriations	108,585	104,506	4,079
Unrestricted grants and contracts	51,735	32,370	19,365
Restricted grants and contracts 2/	653,463	594,479	58,984
Independent operations 3/	24,648	23,667	981
State governments	8,001,708	7,952,626	49,082
Appropriations	7,193,429	7,187,532	5,896
Unrestricted grants and contracts	126,654	122,136	4,518
Restricted grants and contracts	681,625	642,958	38,667
Local governments	3,045,015	3,030,531	14,484
Appropriations	2,950,618	2,937,994	12,623
Unrestricted grants and contracts	33,507	32,620	887
Restricted grants and contracts	60,890	59,916	973
Private gifts, grants, and contracts	204,539	133,964	70,575
Unrestricted	82,996	22,646	60,350
Restricted	121,541	111,315	10,225
Endowment income	31,988	15,350	16,638
Unrestricted	21,269	9,305	11,964
Restricted	10,720	6,045	4,674
Sales and services	1,300,375	1,157,896	142,478
Educational activities	90,430	79,485	10,944
Auxiliary enterprises	1,209,945	1,078,411	131,534
Hospitals	0	0	0
Other sources	570,800	516,956	53,845
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	22.4	18.5	69.0
Federal Government	4.7	4.5	6.0
Appropriations	0.6	0.6	0.3
Unrestricted grants and contracts	0.3	0.2	1.4
Restricted grants and contracts 2/	3.6	3.6	4.2
Independent operations 3/	0.1	0.1	0.1
State governments	44.4	47.8	3.5
Appropriations	39.9	43.2	0.4
Unrestricted grants and contracts	0.7	0.7	.3
Restricted grants and contracts	3.8	3.9	2.8
Local governments	16.9	18.2	1.0
Appropriations	16.4	17.7	--
Unrestricted grants and contracts	0.2	--	0.1
Restricted grants and contracts	0.3	0.4	0.1
Private gifts, grants, and contracts	1.1	0.8	5.1
Unrestricted	0.5	0.1	4.3
Restricted	0.7	0.7	0.7
Endowment income	0.2	0.1	1.2
Unrestricted	0.1	0.1	0.9
Restricted	0.1	0.0	0.3
Sales and services	7.2	7.0	10.2
Educational activities	0.5	0.5	0.8
Auxiliary enterprises	6.7	6.5	9.5
Hospitals	0.0	0.0	0.0
Other sources	3.2	3.1	3.9

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent sources.
--Less than 0.05 percent.
NOTE: Sector of 2-year private, for-profit institutions has low response rates (see Table A) and these data may not be nationally representative. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

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Table 10.--Current funds expenditures of 2-year institutions of higher education by purpose 1990-91 1/

Purpose	All 2-year institutions	Public 2-year institutions	Private 2-year institutions
	In thousands		
Total current funds expenditures	$17,483,720	$16,239,145	$1,254,575
Educational and general expenditures	16,279,581	15,124,313	1,148,268
Instruction	7,902,612	7,540,344	362,267
Research	24,910	19,390	5,519
Public service	367,791	364,384	3,408
Academic support	1,394,922	1,282,875	112,047
Libraries	386,240	372,492	13,748
Student services	1,638,055	1,494,583	143,472
Institutional support	2,608,266	2,354,851	253,415
Operation and maintenance of plant	1,780,135	1,621,542	158,593
Scholarships and fellowships	450,499	357,343	93,156
From unrestricted funds	107,706	73,698	34,007
From restricted funds 2/	342,793	283,644	59,149
Mandatory transfers	103,392	89,001	14,391
Auxiliary enterprises	1,197,022	1,089,084	107,939
Mandatory transfers	11,709	10,515	1,194
Hospitals	74	0	74
Mandatory transfers	0	0	0
Independent operations	26,043	25,749	294
Mandatory transfers	0	0	0
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	93.0	93.1	91.4
Instruction	45.2	46.4	28.9
Research	0.1	0.1	0.4
Public service	2.1	2.2	0.3
Academic support	8.0	7.9	8.9
Libraries	2.2	2.3	1.1
Student services	9.4	9.2	11.4
Institutional support	14.9	14.5	20.2
Operation and maintenance of plant	10.2	10.0	12.6
Scholarships and fellowships	2.6	2.2	7.4
From unrestricted funds	0.6	0.5	2.7
From restricted funds 2/	2.0	1.7	4.7
Mandatory transfers	0.6	0.5	1.1
Auxiliary enterprises	6.8	6.7	8.6
Mandatory transfers	0.1	0.1	0.1
Hospitals	0.0	0.0	0.0
Mandatory transfers	0.0	0.0	0.0
Independent operations	0.1	0.2	0.0
Mandatory transfers	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Sector of 2-year private, for-profit institutions has low response rates (see Table A) and these data may not be nationally representative. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 11.--Total current funds revenues and expenditures of institutions of higher education by selected categories and state, fiscal year 1991

State	Total revenue	Tuition and fees	Federal sources 1/	State and local sources 2/	Other revenues3/	Total expenditures	Instruction	Scholarships, fellowships 4/	Other expenditures5/
	In thousands								
50 states + DC	$149,786,051	$37,434,462	$18,236,082	$43,412,112	$72,430,013	$146,087,836	$45,496,117	$7,551,184	$93,040,535
Alabama	2,377,727	394,208	237,410	758,900	1,307,391	2,299,223	614,880	73,991	1,610,352
Alaska	312,235	36,874	40,065	175,938	103,424	311,733	93,232	4,153	214,347
Arizona	1,722,704	423,074	201,789	788,854	583,929	1,708,372	570,723	80,029	1,057,620
Arkansas	937,004	166,356	81,556	332,367	483,632	911,946	334,268	39,147	538,530
California	18,043,008	2,974,936	3,146,016	8,628,037	8,702,787	17,631,439	5,535,366	630,651	11,485,422
Colorado	2,079,804	598,265	524,164	510,649	1,033,710	2,034,544	707,403	84,609	1,242,532
Connecticut	2,229,182	653,391	273,814	408,338	1,183,858	2,224,733	731,117	185,000	1,328,616
Delaware	413,783	143,618	31,481	124,881	150,822	390,887	160,386	22,735	207,767
Dist. of Columbia	2,117,927	650,393	478,878	84,471	1,393,581	2,066,579	503,396	112,435	1,450,747
Florida	4,316,478	1,133,231	473,278	1,883,133	1,449,181	4,170,242	1,498,189	170,589	2,501,504
Georgia	3,239,675	649,180	341,975	1,001,889	1,657,829	3,157,739	923,297	108,435	2,126,008
Hawaii	642,485	74,941	75,067	321,195	152,342	641,188	203,859	8,355	328,974
Idaho	436,149	76,134	33,638	193,188	185,551	428,080	158,873	14,768	254,438
Illinois	7,706,832	1,924,707	1,121,467	1,855,023	4,084,787	7,484,744	2,080,512	425,663	4,978,569
Indiana	3,396,366	957,856	227,933	984,178	1,536,220	3,239,058	1,010,382	215,249	2,013,448
Iowa	2,331,519	575,418	237,916	599,407	1,223,280	2,267,778	634,223	133,393	1,500,161
Kansas	1,409,997	264,291	147,661	556,372	638,653	1,408,222	452,121	53,975	902,125
Kentucky	1,749,034	349,078	103,549	865,808	801,831	1,683,465	502,078	89,384	1,092,003
Louisiana	2,045,427	490,683	155,035	634,541	1,009,190	2,011,464	591,254	104,074	1,316,137
Maine	584,120	191,859	38,795	189,099	217,899	555,223	164,560	44,037	346,626
Maryland	3,509,607	650,911	1,131,128	943,620	1,954,988	3,395,720	1,131,104	124,503	2,140,113
Massachusetts	6,855,537	2,685,415	1,166,471	545,606	3,893,090	6,774,857	1,874,144	564,017	4,336,696
Michigan	5,350,398	1,418,950	440,835	1,589,630	2,500,842	5,118,107	1,565,029	271,480	3,279,597
Minnesota	2,832,326	733,400	264,324	818,117	1,366,290	2,743,199	832,293	153,916	1,756,989
Mississippi	1,112,848	214,934	128,881	419,177	551,214	1,079,696	350,882	51,313	677,501
Missouri	3,082,838	823,107	240,032	651,819	1,891,313	2,947,500	1,089,369	168,361	1,689,770
Montana	291,489	55,207	44,513	119,813	138,325	287,646	88,591	13,892	185,162
Nebraska	1,119,854	219,450	78,267	374,112	581,303	1,093,920	355,259	49,611	689,050
Nevada	341,583	50,174	46,105	173,580	123,868	335,100	127,171	6,361	201,568
New Hampshire	719,245	312,465	83,254	79,979	336,284	689,446	192,931	53,193	443,322
New Jersey	3,442,938	912,119	288,971	1,190,657	1,398,157	3,292,038	989,485	218,498	2,084,055
New Mexico	976,536	96,191	187,353	413,558	500,706	929,571	224,130	30,213	675,228
New York	14,206,282	4,503,449	1,651,778	3,421,222	8,611,907	14,194,540	4,436,962	839,250	8,918,327
North Carolina	4,480,091	690,653	326,817	1,633,096	2,231,782	4,285,799	1,473,657	199,503	2,612,640
North Dakota	408,537	84,589	58,456	133,796	212,158	395,937	131,131	16,900	247,907
Ohio	5,810,214	1,884,263	460,029	1,541,996	2,542,485	5,645,242	1,921,074	337,999	3,386,169
Oklahoma	1,368,724	289,374	157,057	535,024	814,579	1,338,137	459,948	68,462	809,727
Oregon	1,643,174	361,323	191,810	544,831	785,627	1,606,946	507,383	76,873	1,022,690
Pennsylvania	8,802,029	2,952,099	758,199	1,278,665	4,719,254	8,516,801	2,233,066	518,394	5,765,341
Rhode Island	847,142	406,136	79,144	123,502	330,885	810,624	250,437	67,200	492,987
South Carolina	1,830,037	425,620	126,161	618,304	834,951	1,794,858	536,333	67,670	1,190,854
South Dakota	286,634	108,442	29,454	86,282	117,356	282,758	97,643	15,423	169,691
Tennessee	2,793,792	580,522	277,821	711,103	1,575,058	2,682,680	793,674	123,880	1,765,126
Texas	7,558,542	1,317,413	718,276	3,069,099	3,390,225	7,488,339	2,635,243	318,671	4,534,425
Utah	1,297,201	292,794	188,551	346,711	700,883	1,266,509	379,637	56,074	830,798
Vermont	553,426	269,057	66,973	48,485	243,009	541,268	181,227	44,272	315,767
Virginia	3,587,158	839,447	271,961	961,845	1,850,333	3,484,021	1,018,659	164,209	2,301,153
Washington	2,571,780	581,054	371,210	915,462	1,140,024	2,525,151	859,635	149,644	1,515,872
West Virginia	675,851	179,360	48,519	280,199	246,217	657,138	223,370	35,420	398,346
Wisconsin	3,155,744	735,580	393,960	1,053,246	1,454,488	3,115,034	977,876	150,218	1,986,940
Wyoming	265,528	34,490	34,389	137,727	112,735	244,586	88,694	15,111	140,781

1/ Federal sources include appropriations, grants and contracts, independent operations.
2/ State and local sources include appropriations, grants and contracts, independent operations.
3/ Other revenues include private gifts, grants and contracts; endowment income; sales and services; other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 "Finance" survey.

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Table 12.--Comparison of fiscal year 1990 and fiscal year 1991 total current funds revenues and expenditures of institutions of higher education by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY90	FY91		FY90	FY91	
50 states + DC	$139,635,477	$149,766,051	7.3	$134,655,571	$146,097,838	8.5
Alabama	2,154,211	2,377,727	10.4	2,061,626	2,299,223	11.6
Alaska	299,539	312,235	7.8	288,106	311,733	8.2
Arizona	1,587,542	1,722,704	8.5	1,536,796	1,708,372	11.2
Arkansas	891,255	937,004	5.1	880,224	911,948	6.0
California	17,094,048	18,043,008	5.6	16,388,902	17,631,439	7.6
Colorado	1,931,671	2,079,804	7.7	1,904,851	2,034,544	6.8
Connecticut	2,071,850	2,229,182	7.6	2,046,509	2,224,733	8.7
Delaware	398,904	413,763	3.7	385,302	390,887	1.4
Dist. of Columbia	2,037,308	2,117,927	4.0	1,984,786	2,066,579	4.1
Florida	4,068,049	4,318,478	6.2	3,929,110	4,170,242	6.1
Georgia	2,966,497	3,239,675	9.2	2,869,402	3,157,739	10.0
Hawaii	473,326	542,465	14.6	459,897	541,188	17.7
Idaho	390,832	436,149	11.7	383,430	428,080	11.8
Illinois	7,043,884	7,705,632	9.4	6,855,305	7,484,744	9.2
Indiana	3,128,482	3,396,358	8.6	2,960,470	3,239,058	9.4
Iowa	2,173,339	2,331,519	7.3	2,107,840	2,267,778	7.6
Kansas	1,363,909	1,409,997	3.4	1,341,800	1,408,222	5.0
Kentucky	1,555,262	1,749,034	12.5	1,488,009	1,683,485	13.1
Louisiana	1,845,900	2,045,427	10.8	1,817,782	2,011,484	10.7
Maine	544,282	584,120	7.3	530,810	555,223	4.6
Maryland	3,254,286	3,509,607	7.8	3,120,083	3,395,720	8.8
Massachusetts	6,523,436	6,855,537	5.1	6,290,511	6,774,857	7.9
Michigan	4,980,221	5,350,398	7.4	4,714,368	5,116,107	8.5
Minnesota	2,689,102	2,832,326	5.3	2,555,389	2,743,199	7.3
Mississippi	1,058,240	1,112,648	5.3	1,016,533	1,079,696	6.2
Missouri	2,848,248	3,082,838	8.2	2,690,373	2,947,500	9.6
Montana	257,152	291,489	13.4	248,221	287,848	16.8
Nebraska	1,015,327	1,119,854	10.3	988,853	1,093,920	10.6
Nevada	290,688	341,563	17.5	284,911	335,100	17.6
New Hampshire	651,786	719,245	10.4	622,487	689,446	10.8
New Jersey	3,246,590	3,442,938	6.0	3,110,530	3,292,038	5.8
New Mexico	885,648	978,536	10.3	858,179	929,571	8.6
New York	13,243,322	14,206,282	7.3	12,726,935	14,194,540	11.5
North Carolina	4,175,867	4,480,091	7.3	4,020,628	4,285,799	6.6
North Dakota	390,532	408,537	4.6	383,479	395,907	3.2
Ohio	5,379,199	5,810,214	8.0	5,178,574	5,645,242	9.1
Oklahoma	1,271,142	1,368,724	7.7	1,235,739	1,338,137	8.3
Oregon	1,507,340	1,643,174	9.0	1,475,409	1,608,946	8.9
Pennsylvania	8,181,236	8,802,029	7.6	7,827,941	8,516,801	8.8
Rhode Island	813,950	847,142	4.1	773,958	810,624	4.7
South Carolina	1,641,054	1,830,037	11.5	1,621,759	1,794,856	10.7
South Dakota	265,218	286,634	8.1	263,405	282,758	7.3
Tennessee	2,610,973	2,793,792	7.0	2,524,889	2,682,680	6.2
Texas	7,202,591	7,558,542	4.9	7,001,385	7,488,339	7.0
Utah	1,220,267	1,297,201	6.3	1,187,524	1,266,509	6.6
Vermont	520,304	553,420	6.4	508,184	541,298	6.9
Virginia	3,390,232	3,587,158	5.8	3,292,587	3,484,021	5.8
Washington	2,310,052	2,571,760	11.3	2,252,874	2,525,151	12.1
West Virginia	601,560	675,851	12.3	590,734	657,136	11.2
Wisconsin	2,955,437	3,155,744	6.8	2,896,174	3,115,034	7.6
Wyoming	249,848	265,528	6.3	231,235	244,598	5.8

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 "Finance" survey.

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Table 13.--Comparison of fiscal year 1990 and fiscal year 1991 total current funds revenues and expenditures of public institutions of higher education by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY90	FY91		FY90	FY91	
50 states + DC	$88,911,433	$94,904,506	6.7	$85,770,530	$92,961,093	8.4
Alabama	1,926,148	2,131,005	10.6	1,831,657	2,054,798	12.2
Alaska	270,926	291,826	7.7	268,057	289,606	8.0
Arizona	1,483,996	1,596,710	7.6	1,446,388	1,586,891	9.7
Arkansas	781,375	818,079	4.7	751,336	797,291	6.1
California	11,856,881	12,364,635	4.3	11,311,305	12,106,239	7.0
Colorado	1,671,834	1,780,414	6.5	1,654,040	1,745,679	5.5
Connecticut	874,503	934,249	6.8	852,632	931,265	9.2
Delaware	354,322	388,635	9.7	342,119	367,012	7.3
Dist. of Columbia	109,254	109,642	0.4	111,468	111,469	0.0
Florida	2,812,644	2,944,935	4.7	2,766,267	2,896,046	4.7
Georgia	1,794,990	1,953,866	8.9	1,769,744	1,929,993	9.1
Hawaii	433,164	497,495	14.9	424,473	498,307	17.4
Idaho	320,119	359,710	12.4	314,398	353,561	12.5
Illinois	3,370,011	3,566,406	5.8	3,310,763	3,528,967	6.6
Indiana	2,302,583	2,494,029	8.3	2,186,604	2,391,173	9.4
Iowa	1,653,221	1,775,267	7.4	1,617,626	1,734,476	7.2
Kansas	1,229,944	1,266,974	3.0	1,205,842	1,263,750	4.8
Kentucky	1,283,778	1,450,958	13.0	1,236,680	1,400,529	13.2
Louisiana	1,301,127	1,447,772	11.3	1,286,648	1,439,415	11.9
Maine	352,024	373,770	6.2	344,435	355,074	3.1
Maryland	1,881,506	2,027,231	7.7	1,764,072	1,933,823	9.6
Massachusetts	1,429,770	1,457,142	1.9	1,357,588	1,435,063	5.7
Michigan	4,322,956	4,648,488	7.5	4,076,519	4,416,914	8.4
Minnesota	1,916,297	2,080,637	8.6	1,802,133	2,012,225	11.7
Mississippi	956,300	1,005,448	5.1	922,574	978,366	6.0
Missouri	1,416,556	1,517,071	7.1	1,349,451	1,453,608	7.7
Montana	227,403	258,189	13.5	218,231	254,175	16.5
Nebraska	787,282	870,289	10.5	762,480	848,778	11.3
Nevada	286,719	336,841	17.5	281,018	330,592	17.6
New Hampshire	275,121	304,315	10.6	259,157	281,542	8.6
New Jersey	2,253,830	2,413,530	7.1	2,165,562	2,309,968	6.7
New Mexico	858,989	944,248	9.9	828,157	896,299	8.2
New York	5,442,771	5,767,506	6.0	5,086,494	5,948,346	16.9
North Carolina	2,480,396	2,650,124	6.8	2,420,825	2,581,158	6.6
North Dakota	365,089	377,960	3.5	357,832	367,959	2.8
Ohio	3,919,040	4,234,637	8.1	3,773,698	4,134,856	9.6
Oklahoma	997,781	1,072,967	7.5	973,213	1,057,248	8.6
Oregon	1,242,595	1,358,244	9.3	1,219,341	1,329,794	9.1
Pennsylvania	3,511,535	3,692,745	5.2	3,390,869	3,602,685	6.2
Rhode Island	291,376	292,404	0.4	287,194	292,199	1.7
South Carolina	1,333,941	1,502,709	12.7	1,324,647	1,475,074	11.4
South Dakota	184,954	198,583	7.4	184,153	197,853	7.4
Tennessee	1,556,416	1,634,491	5.0	1,519,680	1,585,614	4.3
Texas	5,777,100	6,015,609	4.1	5,604,164	5,959,584	6.3
Utah	960,027	1,020,836	6.3	914,771	993,625	8.6
Vermont	267,178	281,526	5.4	260,371	274,746	5.5
Virginia	2,736,307	2,902,939	6.1	2,682,902	2,812,109	4.8
Washington	1,966,838	2,188,366	11.3	1,922,673	2,157,074	12.2
West Virginia	502,436	563,796	12.2	493,825	548,802	11.1
Wisconsin	2,343,203	2,487,501	6.2	2,307,325	2,469,260	7.0
Wyoming	237,093	251,760	6.2	227,131	240,216	5.8

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 "Finance" survey.

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Table 14.--Comparison of fiscal year 1990 and fiscal year 1991 total current funds revenues and expenditures of private institutions of higher education by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY90	FY91		FY90	FY91	
50 states + DC	$50,724,044	$54,861,545	8.2	$48,885,041	$53,126,743	8.7
Alabama	228,063	246,722	8.2	229,369	244,425	6.6
Alaska	18,613	20,408	9.6	20,050	22,127	10.4
Arizona	103,548	125,994	21.7	90,409	121,482	34.4
Arkansas	109,880	118,925	8.2	108,888	114,655	5.3
California	5,237,386	5,678,372	8.4	5,077,597	5,525,201	8.8
Colorado	259,837	299,391	15.2	250,811	288,865	15.2
Connecticut	1,197,348	1,294,933	8.2	1,193,877	1,293,488	8.3
Delaware	44,582	25,127	-43.6	43,184	23,875	-44.7
Dist. of Columbia	1,928,053	2,008,285	4.2	1,873,297	1,955,110	4.4
Florida	1,253,405	1,371,543	9.4	1,162,843	1,274,196	9.6
Georgia	1,170,507	1,285,808	9.9	1,099,658	1,227,745	11.6
Hawaii	40,162	44,970	12.0	35,223	42,881	21.7
Idaho	70,513	78,440	8.4	69,032	74,519	7.9
Illinois	3,673,853	4,139,226	12.7	3,544,542	3,955,777	11.6
Indiana	825,879	901,327	9.1	773,866	847,885	9.6
Iowa	520,118	556,252	6.9	490,214	533,300	8.8
Kansas	133,965	143,023	6.8	135,958	144,471	6.3
Kentucky	271,484	298,078	9.8	251,329	282,937	12.6
Louisiana	544,773	597,855	9.7	531,135	572,049	7.7
Maine	192,259	210,350	9.4	186,175	200,149	7.5
Maryland	1,372,779	1,482,376	8.0	1,356,011	1,461,897	7.8
Massachusetts	5,093,667	5,398,395	6.0	4,922,923	5,339,793	8.5
Michigan	657,265	701,910	6.8	637,849	699,193	9.6
Minnesota	772,805	751,689	-2.7	753,258	730,974	-3.0
Mississippi	99,940	107,201	7.3	93,959	101,330	7.8
Missouri	1,431,690	1,585,767	9.4	1,340,923	1,493,892	11.4
Montana	29,749	33,300	11.9	27,990	33,471	19.6
Nebraska	228,044	249,585	9.4	226,173	245,142	8.4
Nevada	3,969	4,721	18.9	3,893	4,507	15.8
New Hampshire	376,645	414,930	10.2	363,330	407,903	12.3
New Jersey	992,759	1,029,408	3.7	944,968	982,070	3.9
New Mexico	26,659	32,288	21.1	28,022	33,272	18.7
New York	7,800,550	8,438,778	8.2	7,640,442	8,248,193	7.9
North Carolina	1,695,270	1,829,968	7.9	1,599,803	1,704,843	6.6
North Dakota	25,443	30,578	20.2	25,646	27,978	9.1
Ohio	1,480,159	1,575,578	7.9	1,402,878	1,510,387	7.7
Oklahoma	273,361	295,758	8.2	262,526	280,889	7.0
Oregon	264,745	284,931	7.6	256,087	277,152	8.2
Pennsylvania	4,669,701	5,109,284	9.4	4,437,071	4,914,117	10.8
Rhode Island	522,574	554,738	6.2	488,764	518,425	6.5
South Carolina	307,113	327,328	6.6	297,112	319,782	7.6
South Dakota	80,264	88,052	9.7	79,252	84,903	7.1
Tennessee	1,054,558	1,158,301	9.8	1,005,210	1,097,066	9.1
Texas	1,425,490	1,542,934	8.2	1,397,222	1,528,755	9.4
Utah	260,240	276,365	6.2	252,753	272,883	8.0
Vermont	253,126	271,900	7.4	245,813	266,539	8.4
Virginia	653,925	684,219	4.6	609,665	671,912	10.2
Washington	343,214	383,395	11.7	330,200	368,077	11.5
West Virginia	99,124	112,055	13.0	96,910	108,334	11.8
Wisconsin	612,234	668,243	9.1	588,850	645,774	9.7
Wyoming	12,755	13,768	7.9	4,104	4,370	6.5

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 "Finance" survey.

Table 15.--Current funds revenues of 4-year and 2-year private, nonprofit institutions of higher education by source: 1990-91 1/

Source	All nonprofit institutions	Nonprofit 4-year institutions	Nonprofit 2-year institutions
	In thousands		
Total current funds revenues	$53,652,864	$52,996,442	$656,422
Tuition and fees	21,150,439	20,798,719	351,720
Federal Government	8,400,320	8,365,989	34,331
Appropriations	233,826	231,460	2,366
Unrestricted grants and contracts	1,164,075	1,161,804	2,271
Restricted grants and contracts 2/	3,776,751	3,747,525	29,226
Independent operations 3/	3,225,668	3,225,199	469
State governments	1,221,746	1,188,978	32,768
Appropriations	356,009	350,453	5,556
Unrestricted grants and contracts	114,495	111,465	3,030
Restricted grants and contracts	751,242	727,061	24,182
Local governments	396,387	384,876	13,490
Appropriations	17,543	5,170	12,373
Unrestricted grants and contracts	43,647	42,771	875
Restricted grants and contracts	337,177	336,935	242
Private gifts, grants, and contracts	4,705,341	4,634,922	70,419
Unrestricted	2,187,630	2,127,377	60,253
Restricted	2,517,711	2,507,545	10,166
Endowment income	2,834,333	2,817,695	16,638
Unrestricted	1,373,303	1,361,340	11,964
Restricted	1,461,030	1,456,356	4,674
Sales and services	12,501,834	12,401,988	99,846
Educational activities	1,351,766	1,343,414	8,352
Auxiliary enterprises	5,787,670	5,696,175	91,494
Hospitals	5,362,398	5,362,398	0
Other sources	2,440,485	2,403,275	37,210
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	39.4	39.2	53.6
Federal Government	15.7	15.8	5.2
Appropriations	0.4	0.4	0.4
Unrestricted grants and contracts	2.2	2.2	0.3
Restricted grants and contracts 2/	7.0	7.1	4.5
Independent operations 3/	6.0	6.1	0.1
State governments	2.3	2.2	5.0
Appropriations	0.7	0.7	0.8
Unrestricted grants and contracts	0.2	0.2	0.5
Restricted grants and contracts	1.4	1.4	3.7
Local governments	0.7	0.7	2.1
Appropriations	--	--	--
Unrestricted grants and contracts	0.1	--	0.1
Restricted grants and contracts	0.6	0.6	--
Private gifts, grants, and contracts	8.8	8.7	10.7
Unrestricted	4.1	4.0	9.2
Restricted	4.7	4.7	1.5
Endowment income	5.3	5.3	2.5
Unrestricted	2.6	2.6	1.8
Restricted	2.7	2.7	0.7
Sales and services	23.3	23.4	15.2
Educational activities	2.5	2.5	1.3
Auxiliary enterprises	10.8	10.7	13.9
Hospitals	10.0	10.1	--
Other sources	4.5	4.5	5.7

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
3/ Revenues are from federal and independent sources.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

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Table 16.--Current funds expenditures of 4-year and 2-year private, nonprofit institutions of higher education by purpose: 1990-91 1/

Purpose	All nonprofit institutions	Nonprofit 4-year institutions	Nonprofit 2-year institutions
	In thousands		
Total current funds expenditures	$82,079,906	$81,437,228	$642,678
Educational and general expenditures	38,788,871	38,202,393	567,479
Instruction	13,825,182	13,636,538	188,624
Research	4,075,788	4,071,440	4,348
Public service	1,084,517	1,081,277	3,240
Academic support	3,007,401	2,965,761	41,640
Libraries	1,185,938	1,156,852	9,086
Student services	2,503,145	2,439,230	63,915
Institutional support	5,477,288	5,357,740	119,548
Operation and maintenance of plant	3,266,196	3,193,663	72,532
Scholarships and fellowships	4,794,831	4,731,671	62,860
From unrestricted funds	3,143,481	3,116,951	26,530
From restricted funds 2/	1,651,049	1,614,720	36,329
Mandatory transfers	734,345	725,073	9,772
Auxiliary enterprises	5,151,099	5,076,257	74,842
Mandatory transfers	313,383	312,189	1,194
Hospitals	5,009,953	5,009,879	74
Mandatory transfers	78,491	78,491	0
Independent operations	3,148,982	3,148,699	283
Mandatory transfers	4,444	4,444	0
	Percentage distribution		
Total current funds expenditures	100.0	100.0	99.9
Educational and general expenditures	74.4	74.3	88.3
Instruction	26.5	26.5	29.5
Research	7.8	7.9	0.7
Public service	2.1	2.1	0.5
Academic support	5.8	5.8	6.5
Libraries	2.2	2.2	1.4
Student services	4.8	4.7	9.9
Institutional support	10.5	10.4	18.6
Operation and maintenance of plant	6.3	6.2	11.3
Scholarships and fellowships	9.2	9.2	9.8
From unrestricted funds	6.0	6.1	4.1
From restricted funds 2/	3.2	3.1	5.7
Mandatory transfers	1.4	1.4	1.5
Auxiliary enterprises	9.9	9.9	11.6
Mandatory transfers	0.6	0.6	0.2
Hospitals	9.6	9.7	—
Mandatory transfers	0.2	0.2	—
Independent operations	6.0	6.1	—
Mandatory transfers	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
—Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

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Table 17.--Current funds revenues of institutions of higher education in constant 1991 dollars by source: 1982-83 to 1990-91 1/

Source	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	In thousands								
Total current funds revenues	$105,840,570	$111,093,150	$117,070,431	$123,636,706	$131,410,230	$135,645,168	$141,994,310	$147,315,428	$149,766,051
Tuition and fees	24,246,520	25,944,787	26,944,694	26,456,541	30,949,816	32,179,319	34,041,256	35,791,993	37,434,462
Federal Government 2/	13,136,816	13,694,515	14,570,563	15,639,648	17,143,672	17,076,379	17,562,845	18,203,892	18,236,082
State governments	31,461,528	32,514,398	34,920,091	36,821,056	37,696,400	38,745,844	39,814,485	40,458,447	39,480,874
Local governments	2,770,765	2,885,034	3,022,210	3,132,287	3,370,383	3,475,239	3,716,862	3,840,097	3,931,239
Private gifts, grants, and contracts	5,527,813	5,810,502	6,198,747	6,660,826	7,167,029	7,351,330	7,802,106	8,209,401	8,361,265
Endowment income	2,347,003	2,466,112	2,653,914	2,801,631	2,863,061	2,989,926	3,220,408	3,316,599	3,268,629
Sales and services	23,221,509	24,303,597	24,942,621	26,188,620	28,033,649	29,469,254	31,119,524	32,480,531	34,107,502
Other sources	3,128,615	3,474,205	3,817,601	3,936,198	4,186,020	4,357,874	4,716,823	5,014,468	4,945,998

Table 18.--Current funds revenues of public institutions of higher education in constant 1991 dollars by source: 1982-83 to 1990-91 1/

Source	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	In thousands								
Total current funds revenues	$68,762,085	$71,781,582	$75,699,405	$80,020,701	$83,814,400	$86,435,571	$90,529,745	$93,801,562	$94,904,506
Tuition and fees	9,951,579	10,690,287	10,947,909	11,619,627	12,279,154	12,929,463	13,741,518	14,580,354	15,258,024
Federal Government 2/	7,298,951	7,526,997	7,968,229	8,435,268	8,702,505	8,917,686	9,295,902	9,675,919	9,763,427
State governments	30,775,502	31,791,028	34,138,218	35,970,541	36,849,613	37,497,754	38,493,466	39,090,184	38,239,978
Local governments	2,517,285	2,611,186	2,758,311	2,863,114	3,052,157	3,158,032	3,343,402	3,443,839	3,531,714
Private gifts, grants, and contracts	2,043,707	2,133,852	2,336,537	2,597,142	2,760,754	2,910,140	3,258,453	3,553,910	3,651,107
Endowment income	373,890	414,684	434,027	490,550	421,134	417,948	466,588	487,095	431,235
Sales and services	14,175,979	14,820,886	15,150,855	15,991,514	17,789,739	18,324,582	19,433,435	20,393,603	21,546,202
Other sources	1,625,193	1,792,662	1,945,318	2,052,816	2,159,342	2,279,967	2,496,979	2,576,659	2,482,819

Table 19.--Current funds revenues of private institutions of higher education in constant 1991 dollars by source: 1982-83 to 1990-91 1/

Source	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	In thousands								
Total current funds revenues	$37,078,485	$39,311,569	$41,371,026	$43,616,004	$47,595,830	$49,209,596	$51,464,565	$53,513,866	$54,861,545
Tuition and fees	14,294,942	15,254,501	15,996,785	16,836,915	18,670,662	19,249,856	20,299,737	21,211,640	22,176,439
Federal Government 2/	5,837,865	6,167,518	6,582,323	7,204,380	8,441,167	8,158,693	8,266,943	8,527,972	8,472,654
State governments	686,026	723,370	781,873	850,515	1,046,787	1,248,090	1,321,019	1,368,264	1,240,896
Local governments	253,480	273,648	263,899	269,173	318,226	317,207	373,460	396,257	399,525
Private gifts, grants, and contracts	3,484,107	3,676,650	3,862,210	4,063,683	4,406,275	4,441,190	4,543,653	4,655,490	4,710,158
Endowment income	1,973,113	2,051,428	2,219,887	2,310,951	2,441,927	2,571,980	2,753,819	2,829,504	2,837,394
Sales and services	9,045,530	9,482,712	9,791,765	10,197,105	10,244,109	11,144,673	11,686,089	12,086,928	12,561,301
Other sources	1,503,422	1,681,543	1,872,283	1,885,383	2,026,677	2,077,907	2,219,844	2,437,810	2,463,178

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index factors, see table 23. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys, and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 20.--Current funds expenditures of institutions of higher education in constant 1991 dollars by purpose: 1982-83 to 1990-91 1/

Purpose	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	In thousands								
Total current-fund expenditures	$103,576,361	$107,903,261	$113,878,299	$120,066,498	$127,744,022	$131,537,152	$136,873,239	$142,061,627	$146,087,838
Instruction	33,654,372	34,790,181	36,431,913	38,200,514	40,588,220	41,423,599	42,888,022	44,464,017	45,498,117
Research	8,545,842	8,848,171	9,560,695	10,388,398	11,260,180	11,965,676	12,632,548	13,193,789	13,444,040
Public service	3,165,132	3,288,951	3,622,147	3,840,146	4,151,937	4,377,035	4,671,192	4,947,695	5,076,177
Academic support	6,938,521	7,278,998	7,890,004	8,207,559	9,120,843	9,411,668	9,839,229	9,958,714	10,050,773
Student services	4,721,321	4,998,082	5,289,647	5,616,977	5,990,999	6,238,378	6,387,825	6,739,496	7,025,482
Institutional support	9,480,965	10,216,536	10,871,415	11,510,818	12,141,934	12,455,316	12,739,676	13,371,102	13,726,484
Operation and maintenance of plant	8,718,137	8,856,450	9,299,360	9,362,033	9,414,115	9,515,020	9,657,584	9,978,466	10,062,581
Scholarships and fellowships 2/	3,986,832	4,345,001	4,646,669	5,121,175	5,750,424	6,156,114	6,540,126	7,021,599	7,551,184
Mandatory transfers	1,168,332	1,261,150	1,285,766	1,467,905	1,459,836	1,523,184	1,611,529	1,719,378	1,707,063
Auxiliary enterprises	11,749,927	12,173,258	12,675,506	12,960,341	13,288,949	13,178,341	13,569,469	13,930,203	14,272,247
Hospitals	9,529,025	9,711,625	10,140,838	10,699,991	11,044,309	12,029,869	13,066,384	13,376,647	14,325,865
Independent operations	1,917,955	2,134,859	2,364,318	2,692,641	3,532,276	3,262,953	3,269,653	3,362,522	3,349,824

Table 21.--Current funds expenditures of public institutions of higher education in constant 1991 dollars by purpose: 1982-83 to 1990-91 1/

Purpose	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	In thousands								
Total current funds expenditures	$67,617,460	$69,862,023	$73,826,220	$77,791,633	$81,455,221	$83,973,336	$87,234,907	$90,487,909	$92,961,093
Instruction	23,817,536	24,467,586	25,883,861	26,935,242	28,124,305	28,847,060	29,717,528	30,866,355	31,371,394
Research	5,803,747	6,000,343	6,480,895	7,023,033	7,535,385	8,065,325	8,615,632	9,012,058	9,364,213
Public service	2,593,702	2,696,526	2,932,398	3,096,869	3,284,022	3,452,006	3,703,905	3,891,540	3,990,232
Academic support	4,839,560	5,013,396	5,402,905	5,777,751	6,078,071	6,284,196	6,565,806	6,894,505	6,933,847
Student services	3,073,072	3,237,628	3,398,378	3,596,684	3,803,425	4,025,321	4,064,653	4,242,502	4,398,365
Institutional support	5,708,462	6,158,648	6,572,683	6,976,255	7,275,282	7,479,507	7,598,378	7,902,095	8,030,642
Operation and maintenance of plant	5,988,533	6,024,255	6,381,741	6,373,199	6,391,592	6,475,602	6,534,160	6,681,929	6,655,605
Scholarships and fellowships 2/	1,620,955	1,680,064	1,740,501	1,939,943	2,109,012	2,244,246	2,376,137	2,517,750	2,688,532
Mandatory transfers	715,357	774,679	748,546	905,640	847,864	913,961	930,423	959,242	982,598
Auxiliary enterprises	7,465,638	7,766,860	8,142,377	8,408,020	8,591,013	8,366,973	8,557,921	8,737,860	9,049,935
Hospitals	5,886,019	5,926,596	6,221,832	6,596,559	7,108,671	7,552,038	8,324,973	8,560,258	9,315,902
Independent operations	104,880	115,439	120,102	162,438	306,778	267,099	245,390	221,815	199,827

Table 22.--Current funds expenditures of private institutions of higher education in constant 1991 dollars by purpose: 1982-83 to 1990-91 1/

Purpose	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
	In thousands								
Total current funds expenditures	$35,958,901	$38,041,238	$40,052,079	$42,274,865	$46,288,801	$47,563,816	$49,638,331	$51,573,718	$53,126,743
Instruction	9,836,836	10,322,595	10,748,053	11,265,272	12,463,916	12,576,538	13,170,494	13,597,661	14,124,723
Research	2,742,095	2,847,828	3,079,800	3,363,366	3,724,795	3,900,351	4,016,916	4,181,731	4,079,827
Public service	571,430	592,425	689,748	743,277	867,915	925,029	967,287	1,056,155	1,085,945
Academic support	2,098,961	2,265,600	2,287,099	2,429,808	3,042,771	3,127,472	3,273,423	3,062,209	3,116,927
Student services	1,648,249	1,760,454	1,891,269	2,020,293	2,187,574	2,213,057	2,323,172	2,496,994	2,627,117
Institutional support	3,772,503	4,057,888	4,298,732	4,534,563	4,866,651	4,975,809	5,141,298	5,469,007	5,695,842
Operation and maintenance of plant	2,729,604	2,832,194	2,917,639	2,988,834	3,022,522	3,039,418	3,123,424	3,296,538	3,406,975
Scholarships and fellowships 2/	2,365,877	2,664,937	2,906,168	3,181,231	3,841,413	3,911,868	4,163,989	4,503,849	4,862,651
Mandatory transfers	452,975	486,471	537,219	562,265	612,171	609,222	681,106	760,138	744,465
Auxiliary enterprises	4,284,289	4,406,398	4,533,130	4,552,321	4,697,935	4,811,368	5,011,548	5,192,344	5,222,312
Hospitals	3,643,007	3,785,028	3,919,006	4,103,432	3,935,638	4,477,831	4,741,411	4,816,388	5,009,963
Independent operations	1,813,075	2,019,419	2,244,217	2,530,203	3,225,498	2,995,854	3,024,264	3,140,706	3,149,998

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index Factors, see table 23. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey.

Table 23.--Consumer Price Index (CPI) factors: 1982-83 through 1990-91

Fiscal year	CPI factor*
1990-91	1.000
1989-90	1.055
1988-89	1.105
1987-88	1.156
1986-87	1.204
1985-86	1.231
1984-85	1.266
1983-84	1.316
1982-83	1.364

*The factors used to convert current dollars to constant 1990-91 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1-June 30.

Survey Methodology

Overview

The FY 1991 data on financial characteristics of higher education institutions are from the "Finance" and "Consolidated" surveys that are conducted annually by the National Center for Education Statistics (NCES). These surveys are part of the Integrated Postsecondary Education Data System (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The financial data in this report represent higher education institutions in the 50 states and the District of Columbia.

Financial data for institutions of higher education, that is, those institutions that are accredited at the higher education level by an agency recognized by the Secretary of Education, were previously collected by the HEGIS Financial Characteristics of Higher Education Institutions survey, in operation from fiscal year 1966 through fiscal year 1986. Data that allow for identification of the HEGIS universe are maintained by the retention of the Federal Interagency Committee on Education (FICE) code.

Universe of Institutions in Survey

The universe of postsecondary education institutions was determined by the IPEDS "Institutional Characteristics" (IC) survey conducted annually by NCES. Using the IC master list of institutions, the "Finance" (F) survey was mailed to 3,896 postsecondary institutions and the "Consolidated" (CN) survey, which collected a limited amount of financial data, was mailed to 2,947 institutions. Therefore, a total of 6,843 institutions received a survey (F or CN) that collected financial data. This report contains data only for institutions recognized by the Secretary of Education as accredited at the higher education level (3,646 institutions).

Response Rates by Level and Control for Higher Education Institutions

Table A shows the number of higher education institutions in sectors 0 through 9 that received a survey form in the 50 states and the District of Columbia by level and control of the institution. The unit response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions receiving the survey form.

Table A.--FY 1991 survey response rates for institutions of higher education by level and control, 50 states and the District of Columbia

Sector	Institution level and control	Number receiving form	Number responding	Response rate
0	Central offices	16	16	100.0
1	Public, 4-year	610	597	97.9
2	Private, nonprofit, 4-year	1,513	1,301	86.0
3	Private, for-profit, 4-year	72	35	48.6
4	Public, 2-year	991	935	94.3
5	Private, nonprofit, 2-year	172	132	76.7
6	Private, for-profit, 2-year	251	135	53.8
7	Public, less-than-2-year	1	1	100.0
8	Private, nonprofit, less-than-2-year	1	0	0
9	Private, for-profit, less-than-2-year	9	11	57.9
	Total	3,646	3,163	86.7

The response rate for institutions not accredited at the higher education level was 59.7 percent.

Mailout and Followup Procedures

The survey forms were mailed out in July 1990 and the survey results were collected from November 15, 1990 through April 15, 1991.

Followup for nonresponse survey was started on January 15, 1991 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships), or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting total current funds revenues and expenditures data, the following editing procedures were used:

(1) The unrestricted and restricted columns of current funds revenues and expenditures were totaled for each line. The generated totals of each line were compared to actual totals.

(2) Generated totals replaced reported totals if differences were within ranges set in the error resolution guidelines. If differences between generated and reported totals were outside these ranges, the line was flagged as an error.

(3) Consistency checks for all parts were performed.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded ranges set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

(1) Imputations for nonrespondents to the FY91 "Finance" survey, who had previously responded to the FY86, FY87, FY88, FY89 or FY90 "Finance" surveys, were based on data reported for these institutions in those years. Institutions were categorized by sector, then a rate of change was calculated from the previous years' total current funds revenues for all responding institutions and the rate was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers and applied to the most recent prior year data of nonresponding institutions for all of parts B and E.

(2) For institutions that did not respond to any of the six survey years (FY86 through FY91), a hot deck strategy was used: Institutions completing the F form were sorted into hot deck groups formed as a combination of control, highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical-related (chiropractic, optometric, or podiatric) school. A donor school was selected in the same hot deck group as the nonresponding institution. Fall enrollment data from 1990 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities,

instruction, and scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Schools that returned finance data on the CN form or were contacted via CATI (computer assisted telephone interview) supplied data in a few fields as follows:

Variable name	*Description*
A91013	Tuition and fees
A91143	Other sources
A91163	Total revenues
B91013	Instruction
B91093	Scholarships, fellowships
	Other expenditures
B91223	Total expenditures

Data in tuition and fees (A91013), total revenues (A91163), instruction (B91013), scholarships and fellowships (B91093) and total expenditures (B91223) were used as reported. Data in "other sources" and "other expenditures" were distributed to all other fields in parts A and B on the "Finance" form, based on the average percentage distribution for institutions in the same sector (e.g., data for less-than-2-year public institutions were distributed according to the average percentage distribution of all less-than-2-year institutions).

(4) Item nonresponse imputations were performed by imputing restricted and unrestricted columns from total columns. For library expenditures, expenditure data from the IPEDS "Academic Library" survey were used; if these data were not available, library data were imputed from the previous year by calculating the ratio of library expenditures to academic support and applying this ratio to the value for academic support to determine library expenditures in FY91. For salary expenditures, a ratio of salary to expenditure function was calculated from prior year data; if these data were not available, group ratios (using groups described in 2) were calculated.

NOTE: Scholarship and fellowship revenues are included in tuition and fees and in federal, state and local restricted grants and contracts. Scholarship and fellowhip expenditures are included in scholarships and fellowships and in other expenditure categories. To correct for double-counting of Pell Grants in this publication, these are deleted from federal restricted scholarship revenue and from scholarship and fellowship expenditures.

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